DOCUMENT RESUME

ED 075 031 LI 004 239

AUTHOR	Young, Larry G.; And Others
TITLE	An Inquiry into the Patterns Among the States for Funding Public Library Services.
INSTITUTION	Public Administration Service, Washington, D.C.
SPONS AGENCY	National Commission on Libraries and Information Science, Washington, D. C.
PUB DATE	May 73
CONTRACT	OEC-1-72-6689
NOTE	143p.; (0 References)
EDRS PRICE	MF-$0.65 HC-$6.58
DESCRIPTORS	Feasibility Studies; *Financial Support; *Library Services; Library Surveys; *Public Libraries; Questionnaires
IDENTIFIERS	*National Commission on Libraries and Information; NCLIS

ABSTRACT

One of the early tasks of the National Commission on Libraries and Information Science (NCLIS) was to identify the sources of public funds available for use in financing public libraries. Information is available on the amounts of federal and state funds for financing public library services. What is not known at the national level is the various revenue sources either used or available to libraries operated at the local level for the funding of their operations. The task of collecting useful data on income sources for the over 7,000 public libraries and library systems throughout the country is a formidable task. If, however, the problem is approached on a systematic basis, then the prospects for collecting such data are encouraging. This study endeavors to develop a method to accomplish that goal. The primary purpose of this feasibility study was to develop recommendations which the NCLIS could use in conducting a comprehensive study of funding sources for public libraries. (Author/SJ)

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
OFFICE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY

ED 075031

AN INQUIRY INTO THE
PATTERNS AMONG THE STATES
FOR FUNDING PUBLIC LIBRARY SERVICES

May 1973

This work has developed under contract #OEC-1-72-6689 with the National Commission on Libraries and Information Science. However, the content does not necessarily reflect the position or policy of that agency and no official endorsement of these materials should be inferred.

LI 004 239

PUBLIC ADMINISTRATION SERVICE

FILMED FROM BEST AVAILABLE COPY

PUBLIC ADMINISTRATION SERVICE PaS

1776 MASSACHUSETTS AVENUE, NORTHWEST • WASHINGTON, D. C. 20036
DIAL AREA CODE 202—833-1030 CABLE ADDRESS: PASWA

April 30, 1973

Mr. Charles H. Stevens
Executive Director
United States National Commission
on Libraries and Information Science
1717 K Street N. W.
Washington, D. C. 20036

Dear Mr. Stevens:

I am pleased to transmit our report entitled An Inquiry into the Patterns Among the States for Funding Public Library Services. The report contains results of a survey conducted among selected local governments and state library agencies on the funding sources available to public libraries. Based on these results, a recommended course of action is included in the report which the Commission may wish to consider in conducting a more comprehensive study on the matter.

This report was prepared in accordance with Contract OEC-1-72-6689 between the National Commission and Public Administration Service. The project supervisor was Mr. Larry G. Young, Principal Associate of Public Administration Service. Other staff members providing assistance in various aspects of the project were Joseph Benson, Carl Dixon, Philip Malone, Cosette Solis, Ricki Tigert, and Wayne Weiss.

We gratefully acknowledge the cooperation which you and Mr. Roderick G. Swartz, Deputy Director of the Commission, extended to our staff during the conduct of the study.

Sincerely yours,

Theodore Sitkoff

Theodore Sitkoff
Associate Director

TABLE OF CONTENTS

Page

INTRODUCTION 1
Objective of Study 2
Information Currently Available 4

LEGAL BASES FOR PUBLIC LIBRARY SERVICES 6
Financial Sources 6
    Local Government Financing 6
    Other Public Funding 8
Organizational Patterns 28
    State Government Organization 28
    Local Government Organization 29

CONDUCTING THE SURVEY 31
Results of the Survey 32
    Responses from State Library Agencies 32
    Responses from Local Governments 34
Summary 37

RECOMMENDED COURSE OF ACTION 38
Recommendations 38
    Analysis of the Survey Procedures 39
    The Comprehensive Study 40

Tables

1. Funding Sources for Public Libraries by State 9
2. Direct Assistance to Public Libraries 24

APPENDICES

I. Memoranda on Legal Provisions for Public Library Services 46 pages
II. Tabulated Responses to Questionnaires, Local Governments 43 pages
III. Tabulated Responses to Questionnaires, State Agencies 5 pages

INTRODUCTION

State libraries began in 1816 with the founding of the Pennsylvania State Library, which was designed primarily to serve the state legislature. By 1876, some 60 years later, every state had established a similar legislative library. The clientele of the libraries continued to change until it included free access for reference purposes to all residents of the state, rather than just to members of the legislature.

There is a close legal relationship between local public libraries and state government. As subdivisions of the state, local units of government need either constitutional or statutory authority from the state to found and finance libraries. The legislation thus generated forms a substantial body of law. In particular, the extent of the taxing powers and bonding authority for library purposes is significant to the continued viability of local libraries.

Another facet of the state-local library relationships began in 1890 when Massachusetts promulgated an act designed to expand and improve public library services. This concept--creating a state agency for the extension and promotion of library services--spread, and today each of the states has a similar body. Such agencies usually perform several functions, including planning of services, advising on local programs, and administering state financial aid for local public libraries. Because of their roles in promoting adequate statewide library services, these agencies have been designated by most states to receive and administer federal moneys supplied for library purposes.

The concept of state aid for support of local public libraries began with a New York Act of 1838, but its modern roots are an Ohio Act of 1935 and some Michigan legislation enacted in 1937. Faced with the continuing economic depression of the 1930's and the adverse impact on local property tax funds, local governments were forced to look to their parent states for adequate financing. Today, in many states, state aid is one of the salient factors in the improvement of public library services. The justification for such aid lies partly in the assumption that public libraries are an integral part of the educational system and the states, therefore, should assume a responsibility for their direct financial support. This belief reflects the long-established tenet that the state is responsible for the education of all its citizens. Several other arguments are often used to justify state aid for public libraries. First, the state is the logical governmental unit to assure sufficient public library facilities. Secondly, since the state may set standards of service, it should provide financial support for the attainment of these standards. Thirdly, the state should strive to make services equal in all areas, regardless of economic disparities among the various local units. Finally, the state has a wider range of income sources than local governments from which it may draw for library support.

Objective of Study

Federal concern for adequate library services has been recognized in at least two important ways. Since 1964, with the enactment of the Library Services and Construction Act, federal funds have been available to facilitate interlibrary cooperation, construct library facilities, and to extend library services to areas and groups which have either no service or inadequate service. In 1970, the Congress enacted the National Commission on Libraries and Information Act which created the National Commission on Libraries and Information Science (NCLIS), empowered to advise and make recommendations on the development of plans for implementing the policy set forth in Section 2 of the act. This section reads as follows:

> "The Congress hereby affirms that library and information services adequate to meet the needs of the people of the United States are essential to achieve national goals and to utilize most effectively the Nation's education resources and that the Federal Government will cooperate with state and local governments and public and private agencies in assuring optimum provision of such services."

One of the early steps taken by the Commission in carrying out the intent of this section was the decision to identify the sources of public funds available for use in financing public libraries. Therefore, as stated in the contract between the Commission and Public Administration Service, the primary objective of this study is:

> "To provide the National Commission on Library and Information Science with a tested plan for making a comprehensive study of the sources of public libraries in each of the fifty states. Emphasis will be placed on local and state funds with attention to federal support. To derive from that plan a basis for carrying out the comprehensive study at a reasonable cost. To assist the Commission to show public librarians and public library trustees where to seek and how to develop money sources not presently utilized."

Information Currently Available

Information is available on the amounts of federal and state funds for financing public library services. What is not known at the national level is the various revenue sources either used or available to libraries operated at the local level for the funding of their operations. A search was made of both public and private materials which might be appropriate for use in the preparation of this report. Included in the review were materials and literature housed in the Library of Congress, the American Library Association Library, and the Joint Reference Library of the Public Administration Center at 1313 East 60th Street, Chicago, Illinois. Discussions were held also with representatives of the American Library Association, the Office of Education of the Department of Health, Education, and Welfare, and the Federal Bureau of the Census.

At the time of this study, the most current published financial data were those collected by the 1968 survey of the Office of Education. As reported in the Bowker Annual, these data provide information on 1,057 reporting libraries serving 117 million people. The respondents were restricted to those autonomous libraries which serve populations of 25,000 or more; thus excluded were libraries (approximately 6,000) which serve areas with fewer than 25,000 persons.

The kinds of expenditure collected in the survey would appear to meet the needs of the NCLIS. However, the information on income sources for the reporting libraries is limited to the source of operating receipts and capital expenditures by level of government (local, state, federal). Information is provided on the various taxes and other income sources utilized by these jurisdictions, particularly local governments, for funding library services.

A recent study sponsored by the Office of Education included, inter alia, summary information by state on the kinds of data collected by the state agency on a regular, often annual, basis, from public libraries. The study identified the state agencies responsible for collecting various data on libraries, but did not detail or identify, except in a most general way, the kinds of financial data collected by these agencies.

It is clear that the task of collecting useful data on income sources for the over 7,000 public libraries and library systems throughout the country is a formidable task. If, however, the problem is approached on a systematic basis, then the prospects for collecting such data are encouraging. This study endeavors to develop a method to accomplish that goal.

LEGAL BASES FOR PUBLIC LIBRARY SERVICES

A search was made of the relevant statutes in each state to identify legal bases of funding sources for public libraries and the several types of organizational arrangements authorized for the provision of public library service. Details on the organization and tax support of local public library services in each state are presented in Appendix I. What follows is a general summary of state provisions concerned with the funding and organization of public libraries.

Financial Sources

The financing of public library services can be classified into two broad categories: local government financing and funding from other public sources.

Local Government Financing

Local government financing for public libraries is of three major types:

1. Authorization to levy real and/or personal property taxes, within the millage limitations set by statute.
2. Authorization to appropriate moneys from the general revenues.
3. Authorization to issue long-term bonds, usually those which pledge the full faith and credit (general obligation bonds) of the local governmental unit.

At present, the authorization to levy taxes on real or real and personal property constitutes the most important single source of revenue for financing public libraries in the majority--42--[1] of the states. While the statutes in all 42 states permit real property to be taxed, local governments in Arkansas and Colorado are authorized also to levy a tax on personal property and in several other states personal property is included in the library tax base to the same extent that it is taxable for other public purposes. In 32[2] of these states, statutory limitations are prescribed with respect to the millage rates authorized for the support of public libraries, at least by some levels of government, ranging from a required minimum levy of 1/15 of a mill in New Jersey to a maximum levy of 8 mills permitted in Minnesota. In 2 of the 39 states, Delaware and Maryland, the millage rates established for the local support of public libraries must be sufficient to provide a mandated amount of funding. Certain states limit also the total millage for all local government spending purposes. This limitation may tend to restrict the amount of funding available for local libraries.

In six states,[3] the basic source of financing for some or all of the public libraries is by appropriation from the general revenues of the local jurisdiction. Such appropriations are made without regard to either millage rate limitations or dedicated tax sources. In the remaining two states, Alaska and Hawaii, local public libraries are supported principally or entirely by funds provided by the state legislatures through state departments of education.

---

[1] Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Utah, Virginia, Washington, West Virginia, Wisconsin, and Wyoming.

[2] Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, South Dakota, Utah, Washington, and Wyoming.

[3] Massachusetts, New Hampshire, New Mexico, Rhode Island, Texas, and Vermont.

Twenty-three states [4/] allow some or all of the local jurisdictions to issue general obligation bonds to support public library services. Such authorizations are usually in addition to or act as supplements for the more generally accepted types of financial arrangements noted earlier. Long-term bonds are normally issued to finance such capital improvements as new buildings and structures, or to renovate existing physical facilities. The issuance of long-term general obligation bonds may or may not require voter approval and may or may not be related to an over-all debt millage limitation.

Many states, notably Ohio, Washington, West Virginia, and Wisconsin, authorize local jurisdictions to employ more than one of the major funding sources for financing public services. (See Table 1 for a detailed description of funding sources for public libraries.)

Other Public Funding

Two other significant sources--state and federal aid--are available for financing public libraries.

Although most of the states authorize some form of state aid to libraries, not all have appropriated funds necessary to implement their programs. (See Table 2 for direct assistance to public libraries from the state for the Fiscal Year 1971.) Three plans are discernible among the states for

---

[4/] Alabama, Alaska, Arizona, California, Delaware, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Mississippi, Missouri, Montana, New Jersey, New Mexico, North Carolina, Ohio, Pennsylvania, Texas, Washington, and Wisconsin.

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program a	Direct Assistance to Public Libraries from State b
ALABAMA					
Municipal	Tax levy on property in municipality. (Ala. Const., Amdt. 269); Bonds (55 Alabama §874)	30	1/2 mill (Ala. Const. Amdt. 269)	Yes	$ 113,500
County	Tax levy on property in county. (Ala. Const. Amdt. 269); Bonds (55 Alabama §874)	30	1/2 mill (Ala. Const. Amdt. 269)	None	
ALASKA					
Local Level	No particular funding provisions other than Bonds	100	--	--	$ 352,400
ARIZONA					
Municipal	Tax levy on property in the municipality	By class of municipality or county; 18-60	1.5 mills (§9-411)	None	$ 100,000
County	Tax levy on property in county outside of municipalities; Bonds (Arizona Rev. Statutes §11-915)	--	None	None	
ARKANSAS					
Municipal	Tax levy on real and personal property in municipality	20	1 mill (Ark. Const. Amdt. 30)	Yes	$ 427,000
County	Tax levy on property in county outside of municipalities	25	1 mill (Ark. Const. Amdt. 38)	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
CALIFORNIA					
Municipal	Tax levy on property in municipality	25	3 mills (§27401)	Yes	$ 1,000,000
County	Tax levy on property in county outside of municipalities	25	3 mills (§27263)	Yes	
District	Tax levy on all property in district; and Bonds (Education Code §27952)	25	1.5 mills (§27862, 27,863)	Yes	
Unincorporated Towns or Villages	Tax on property in area to be served; and Bonds (Education Code §27567)	30	--	Yes	
COLORADO					
Municipal	Tax on all real and personal property in municipality	30	1.5 mills (Colorado Rev. Statutes §84-1-15)	Yes	$ 600,000
County	Tax levy on all real and personal property in county	30	1.5 mills (§84-1-15)	Yes	
Regional (Two or more governmental units)	Supported by county and municipal taxes as above	30	1.5 mills (§84-1-15)	Yes	
CONNECTICUT					
City	Tax levy on all property in city	Up to 100	1.5 mills (Connecticut Rev. Statutes §11-32)	Yes	$ 666,000
Town or Village	Tax levy on all property in town or village	Up to 100	3 mills (Connecticut Rev. Statutes §11-36)	Yes	
County	Tax levy on all property not included in municipalities	Up to 100	3 mills (§11-30)	Yes	
Library Service Centers (2 in State)	State General Fund	--	--	--	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
DELAWARE [c]					
1st Class District	Tax levy on all property in district; and Bonds (14 Delaware §7168)	100	Less than $65,000 per year	No	$ 33,400
2nd Class District	Tax levy on all property in district; and Bonds (14 Delaware §7168)	100	Less than $10,000 per year	No	
3rd Class District	Tax levy on all property in district; and Bonds (14 Delaware §7168)	100	Less than $5,000 per year	No	
FLORIDA					
Municipal	Tax on all property in the municipality	100	2 mills (Florida Rev. Statutes §167.29)	Yes	$ 500,000
County	Tax on all property in county not already taxed for libraries	100	--	Yes	
GEORGIA					
Municipal	Tax on property in the municipality	40	No	Yes	$ 3,068,265
County	Tax on property in county	40	No	Yes	
HAWAII [d]					
IDAHO					
Municipal	Tax on all property in the municipality	20	5 mills (§33-2061)	Yes	$ 100,000
District	Tax levy on all property in district not already taxed for library support; and Bonds	20	2 mills (§33-2714)	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
ILLINOIS					
Municipal	Tax on property in municipality; and Bonds (81 Illinois §16)	100	1.5 mills for operating expenses plus up to 2 mills for capital expenses (81 Illinois §3-2 to 3-7) May be increased to 4 mills by referendum	Yes	$ 6,897,093
County	Tax on all property in county	100	.4 mills (81 Ill. §23) May be increased to 2 mills by referendum	Yes	
District	Tax on all property not already taxed	100	1.2 mills (81 Illinois §1003-1)	Yes	
INDIANA					
Municipal	Tax on property in municipality; and Bonds (Ind. Rev. Statutes §41-920)	33.3	Not less than 1/4 mill nor more than 2 mills (§41-918)	No.	$ --
County	Tax on all property in county not already taxed; and Bonds (§41-915(h); 41-920; and 41-518)	33.3	Not less than 1/10 mill nor more than 1 mill (§41-918)	No	
Township	Tax levy on property in township; and Bonds (§41-920)	33.3	1 mill (§41-601)	No	
Library Districts	Tax on property in district	33.3	Not less than 1/2 mill nor more than 4.5 mills (§41-918)	No	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
IOWA					
Municipal	Tax levy on property in the municipality; and Bonds (Iowa Rev. Statutes §403.7)	27	3 mills (§378.15)	No	$ --
Library District (One or more counties)	Tax on property in the district not already taxed for libraries	27	2 mills (§358B.13)	--	
KANSAS					
Municipal	Tax on property in municipality; and Bonds (Kansas Rev. Statutes §12-1217; 12-1254; 79-4001; 79-4003)	30	3 mills (§12-1215; 79-1949; 79-1951; 79-1952; 79-1953; and 79-4001)	No	$ --
County	Tax on property in county not already taxed for libraries; and Bonds (§12-1221; 12-1249; 79-4003)	30	2 mills (§79-1947; and 79-4001)	No	
Regional Libraries (Any two or more public libraries)	Tax on combined property over and above other library taxes	30	1/2 mill (§75-2551)	No	
KENTUCKY					
Municipal	Tax on property in municipality; and Bonds (25 Kentucky §173.080) for first class cities only	100	1.5 mills except 2 mills in first class city (25 Ken. §173.36; 173.020)	No	$ 225,000
County	Tax on property not already taxed	100	1.5 mills except 1 mill in counties not having a first class city (25 Ken. §173.360)	Yes	
Public Library Districts	Tax on all property in district; and Bonds (25 Ken. §173.600; 173.785)	100	2 mills (§173.470)	--	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
LOUISIANA					
Municipal	Tax on property in area served; and Bonds (25 Louisiana §213(2); 213 (3))	25	No	No	$ --
Parish (County)	Tax on property in area served; and Bonds (25 Louisiana §213(2); 213 (3))	25	No	No	
MAINE					
Municipal	Tax on property in municipality	"Just Value"	No	No	$ 40,000
MARYLAND					
County [e]	Local property tax (up to 80 per cent) plus state general fund (20 per cent or more)	100	Local funds minimum of $1.20 per capita. No limit on state funds	Yes	$ --
MASSACHUSETTS					
Municipal	Municipal general funds	100	No	Yes	$ 2,807,458
Regional Public Library Service (5 in State)	State income tax	--	50¢ per capita	--	
MICHIGAN					
Municipal	Tax on property in the municipality	50	1 mill (Mich. Rev. Statutes §15.1561)	No	$ 1,417,100
County	Tax on property in county	50	No	No	
Regional Libraries (Two or more counties)	County general fund or property tax levy	50	No	No	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
MINNESOTA					
Municipal	Tax on property in municipality; and Bonds (Minn. Rev. Statutes §475.52(h))	Varies by class --17 classifications	8 mills (§134.07(2))	Yes	$ 480,000
County	Tax on property not already taxed for libraries	Varies by class --17 classifications	5 mills (§375.33(1))	Yes	
Regional Libraries (Two or more counties)	Supported by county library tax as above	Varies by class --17 classifications	--	--	
MISSISSIPPI					
Municipal	Tax on property in municipality; and Bonds (Miss. Rev. Statutes §3598-01)	100	1 mill (§6201-01)	--	$ --
County	Tax on property in county; and Bonds (§2926-01)	100	2 mills (§6200-01)	--	
Regional Libraries (Two or more counties)	Supported by county library tax as above	--	--	--	
MISSOURI					
Municipal [f]	Tax on property in the district; and Bonds (Mo. Rev. Statutes §182.410(5) and 94.070)	100	2 mills except in cities of over 600,000 where the limit is 2.5 mills (§182.140; 182.150)	Yes	$ 403,094
County.	Tax on property in county outside of incorporated cities and towns; and Bonds (§182.105)	100	Not less than 1 nor more than 2 mills (§137.303) May be increased to 2 1/2 mills by referendum	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
MONTANA					
Municipal	**Tax on property in municipality; and Bonds (Mont. Rev. Statutes §44-220)**	100	**4.5 mills (§44-220)**	No	$ --
County	**Tax on property in county; and Bonds (§44-220)**	100	3 mills (§44-220)	No	
NEBRASKA					
Municipal	**Tax on property in municipality**	**35**	**3 mills**	**No**	$ --
County	**Tax on property in county not already taxed for libraries**	**35**	**3 mills**	**No**	
Regional Libraries	**Supported by tax levied by counties and/or cities as above**	**--**	**--**	**--**	
NEVADA					
Municipal	**General Funds**	35	No	No	$ --
County	**Tax on property in county**	35	**1.5 mills (§379.080)**	No	
Regional Libraries (Any 2 or more particular subdivisions)	**Tax on combined property in district**	35	**1.5 mills (§379.080)**	No	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
NEW HAMPSHIRE					
Municipal	Municipal General Fund	100	None	No	$ 40,000
District Libraries (Four in State)	Municipal General Fund; state funds	100	None	No	
NEW JERSEY					
Municipal	Tax on assessable property in municipality; and Bonds (New Jersey Rev. Statutes §40:54-26)	20 - 100 set locally	At least 1/3 mill (§40:54-6); no upper limit	Yes	$ 5,952,975
County	Tax on county property except that already taxed for libraries; and Bonds (§40:33-10; 40:33-11; 40:30-13 (a))	20 - 100 set locally	At least 1/15 mill (§40:33-9); no upper limit	Yes	
Regional Libraries (Any two or more counties)	Supported by county tax as above	--	--	--	
NEW MEXICO					
Municipal	General Funds; Bonds	100	None	No	$ 19,420
County	General Funds; and Bonds (N. Mex. Rev. Statutes §15-49-2)	100	None	No	
NEW YORK [g]					
Municipal	Tax on property in municipality (Education Law §255)	100	None	Yes	$15,322,134
County	Tax on property in county (Education Law §255)	100	None	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
NORTH CAROLINA					$ 1,793,125
Municipal	Tax on property in municipality; and Bonds (N. C. Rev. Statutes §153-250.8)	Locally set	None	Yes	
County	Tax on property in a county; and Bonds (§153-250.8)	Locally set	None	Yes	
NORTH DAKOTA					$ --
Municipal	Tax on property in municipality	50	4 mills (N.D. Rev. Statutes §48-38-02)	No	
County	Tax on property in county	50	2 mills (§48-38-02)	No	
OHIO [h]					$ 366,009
Municipal	General Fund of municipality; and Bonds (Ohio Rev. Statutes §3375.43)	50	No	No	
County	Tax on property in county; and Bonds (§3375.24; 3375.48)	50	1 mill (§5705.06)	No	
Township	Tax on property in townships; and Bonds (§3375.24)	50	1 mill (§5705.06)	No	
Regional Libraries (Two or more counties)	Tax on property in regions; and Bonds (§3375.43)	50	1 mill (§5705.06)	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
OKLAHOMA					$ 150,000
Municipal	Tax on property in municipality	35	Not less than 1 1/2 nor more than 2 mills (65 Okla. §71)	No	
County	Tax on all property in the county	35	1/2 mill (65 Okla. §61)	No	
City-County Libraries [1]	Tax on all property in both jurisdictions	35	Not less than 1 mill nor more than 2 mills (65 Okla. §10-A)	No	
OREGON					$ --
Municipal	Tax on all property in municipality	100	None	No	
County	Tax on all property in county	100	None	No	
Regional Libraries (Two or more counties)	Tax on property in combined district not already taxed for libraries	100	None	No	
PENNSYLVANIA					$ 5,564,000
Municipal	Tax on all property in the municipality; and Bonds (16 Pa. §1372; 24 §4404)	100	3 mills (24 Pa. §4401)	Yes	
County	Tax on all property in county not already taxed for libraries; and Bonds (16 Pa. §1372; 24 §4404)	100	3 mills (24 Pa. §4401)	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
RHODE ISLAND					
City	General Fund of City	Set locally	None	Yes	$ 407,315
Town	Tax on all property in town	Set locally	None	Yes	
SOUTH CAROLINA					
Municipal	Tax on all property in municipality	100	2 mills (S.C. Rev. Statutes §42-125)	No	$ 478,519
County	Tax on all property in county	100	2 mills (§42-114)	Yes	
Regional Libraries (One or more counties)	Tax on all property in "region"	100	2 mills (§42-157)	Yes	
SOUTH DAKOTA					
Municipal	Tax on property in municipality	60	2 mills (S.D. Rev. Statutes §45.3107)	No	$ --
County	Tax on property in county	60	1 mill (§14-3-16)	No	
Regional Libraries (Two or more counties)	Supported by county library tax as above	60	1 mill (§14-2-12)	--	
TENNESSEE					
Municipal	Tax on property in municipality	50	None	Yes	$ 585,000
County	Tax on property in county	50	None	Yes	
Regional Libraries (Two or more counties)	Supported by county and city library taxes as above	50	None	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
TEXAS					
Municipal	General Fund; and Bonds (Article 1015(33); Art. 1269j-4.1)	100	None	No	--
County	General Fund; Article 1696a §1)	100	1.2 mills (Art. 1679)	No	
UTAH					
Municipal	Tax on all property in municipality	30	3 mills (Utah Rev. Statutes §37-2-1)	No	--
County	Tax on property in county outside of cities which maintain public libraries	30	3 mills (§37-3-5)	No	
VERMONT					
Municipal	General Fund	Set Locally	$3 per "ratable poll" to establish; no limit for continuing operation (22 Vermont §142)	No	$ 3,395
VIRGINIA					
Municipal	Tax on property in munipality; or General Fund (§42.1-33)	100	None	Yes	$ 600,000
County	Tax on property in county; or General Fund (§42.1-33)	100	None	Yes	
Regional Libraries (Two or more counties or combination of cities and counties)	Arranged by contract among participating units	--	--	Yes	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
WASHINGTON					$ --
Municipal	General Fund or special tax on property in municipality	50	None	No	
Rural County Library Districts	Tax on property in county outside of incorporated cities and towns; and Bonds (Wash. Rev. Statutes §27.12.260; 27.12.222; 27.12.223)	50	2 mills (§84.52.063) [j]	No	
Intercounty Rural Library Districts (Two or more counties)	Tax on property in counties outside of incorporated cities and towns; and Bonds (§27.12.222; 27.12.223)	50	2 mills (§84.52.063) [j]	No	
Regional Libraries (Two or more governmental units)	Arranged by contract between units involved	--	--	No	
WEST VIRGINIA					$ 140,000
Municipal	General Fund or levy on property in municipality (§10-1-2)	100	None	No	
County	General Fund or levy on property in county (§10-1-2)	100	None	No	
Regional Libraries (Two or more counties)	Arranged by contract among participating units (§10-1-3)	--	--	No	

Table 1

FUNDING SOURCES FOR PUBLIC LIBRARIES BY STATE

State and Type of Library	Fund Source	1970 Levels of Assessment (Statutory or Constitutional Levels) (Percent)	Limitation on Rate for Libraries	Functioning State Aid Program [a]	Direct Assistance to Public Libraries from State [b]
WISCONSIN					
Municipal	General Fund or special tax levy; and Bonds (Wisconsin Rev. Stat. §67.04)	100	None	No	$ --
County [k]	Tax on all property in county; and Bonds (§67.04)	100	None	No	
WYOMING					
Municipal	General Fund	Fair value	None	No	$ --
County	Tax on all property in county	Fair Value	2 mills (Wyo. Rev. Statutes §18-309)	No	

a - A number of states have state aid legislation, but have made no appropriations for implementation. They are not separated on this chart from those states having no aid program in the statutes.

b - Source: THE BOOK OF THE STATES, The Council of State Governments, Lexington, Ky. 1972. pp. 332-333.

c.- All public libraries are organized on a school district basis.

d - All service supported.

e - All libraries are organized on a county basis; City of Baltimore is a county.

f - "Municipal Library District" includes all territory within the geographic boundaries of a city which maintains a public library district.

g - Library standards are established by the State Board of Regents. In order to receive state aid their standards must be met.

h - There is a 10 mill limitation on the taxing power of any one district. Beyond that level there must be electorate approval (§5705.06).

i - County plus a city of more than 100,000.

j - This limit is figured on a 25 per cent valuation. At the present level of valuation levy could not exceed one mill.

k - Only in counties of over 150,000.

Table 2

DIRECT ASSISTANCE TO PUBLIC LIBRARIES

State	Type of Program	From State Fiscal Year a/ 1971
Alabama	Matching grants; extension of service grants	$ 113,500
Arkansas	Establishment grants; continuing support and maintenance grants	$ 427,000
California	Per capita formula; system establishment grants; development and extension grants	$ 1,000,000
Colorado	Continuing support and maintenance grants to individual and area libraries; development of statewide reference programs; grants for developing systems	$ 600,000
Connecticut	Matching grants on a per capita basis	$ 666,000
Florida	Operating, equalization, and establishment grants	$ 500,000
Georgia	Basic operating expenses for state-supported local libraries	$ 3,068,265
Hawaii	All library service is state funded	
Idaho	Per capita and construction grants; establishment grants; grants to develop new and cooperative services	$ 100,000
Illinois	Equalization; grants to establish reference centers; grants for the establishment of cooperative library systems	$ 6,897,093
Kentucky	General grants to county libraries meeting requirements	$ 225,000
Maryland	Per capita grants for operating expenses (requiring 70 per cent local support); construction grants of 50 cents per capita	$ -

---

a/ The Book of the States, The Council of State Governments, Lexington, Ky. 1972. pp. 332-333.

Table 2 - Continued

State	Type of Program	From State Fiscal Year a/ 1971
Massachusetts	Direct subsidy grants; systems development funding	$ 2,807,458
Minnesota	Establishment and library materials grants; special development funds; per capita support	$ 480,000
Missouri	Per capita grants; equalization; establishment funding; continuing support (at least one mill local support required)	$ 403,094
New Jersey	Regional service development grants	$ 5,952,975
New York	Formation, development, and support of library systems	$ 15,322,134
North Carolina	Operating cost grants	$ 1,793,125
Ohio	Area service library systems support grants	$ 366,009
Pennsylvania	Operating grants to regional centers, district centers, and local libraries	$ 5,564,000
Rhode Island	Per capita grants to cities and towns; building and construction grants; regional center development grants	$ 407,315
South Carolina	Supplement support for regional and county libraries	$ 478,519
Tennessee	Operating cost grants; support for regional library centers	$ 585,000
Virginia	Support of regional, county, and municipal libraries	$ 600,000

the disbursement of state aid. The first of the plans, usually referred to as the "systems concept" plan, is authorized in California, Illinois, Michigan, New York, and Wisconsin. In these states, local libraries may reorganize into systems by submitting a plan for improving library service to the state library extension agency for approval. To be approved and thus become eligible for state funds, the plan must provide for the following:

1. Reorganization of the system into a separate local entity to be governed by a board of representatives of participating libraries.
2. Access to the collections and services of the participating libraries by all residents of the area served by the system.
3. Designation of one of the libraries in the system as the headquarters.
4. Adequate tax support from local sources.

State aid in these five states is computed on the basis of population and square miles included within the total area served. New York and Illinois have fully implemented this type of plan. Michigan, California, and Wisconsin have adopted the concept but have not appropriated the funds necessary to implement it fully.

A second type of aid program, utilized in Pennsylvania, Rhode Island, Massachusetts, and New Jersey, contains elements common to the "systems concept" plan but focuses on aiding all public libraries which make adequate provision for the following: (1) direct reference and information services; (2) interlibrary reference and information services; (3) interlibrary loan of materials; (4) book selections; (5) conferences for librarians and trustees; and (6) arrangements for informing the public of available services. This approach recognizes several additional strata of libraries within a state. In Pennsylvania, for example, selected libraries have been designated as district libraries and regional library resource centers. These libraries receive additional state aid, usually on a per capita basis, in return for providing certain services to larger areas.

A third form of state aid, typified by the Maryland approach, emphasizes local-state cooperation in the provision of public library services. In return for a minimum per capita expenditure by a local government the state provides a grant of between 20 per cent and 30 per cent of the amount provided locally. Various minimum standards included in the statutes must be met if the local government is to receive state aid. This form of aid is often provided in addition to or in conjunction with one of the other two plans noted earlier.

Several federal programs are available to aid local public libraries. Usually the responsibility for coordinating or approving applications for federal funds and overseeing their administration is vested by statute in the state library commission or a similar body.

Three federal programs, administered by the Office of Education of the Department of Health, Education, and Welfare, are directed toward improving public libraries:

1. Title I of the Library Services and Construction Act, as amended, authorizes funds for the extension of public library services to areas without such services or with inadequate services. Section 103 calls for the development of a state plan and, in so doing, sets forth the requirements of the plan to be met before a state may receive funds.

2. Title II of the same act authorizes funds for the construction of public libraries. A state plan for constructing public libraries is required and must be approved by the Office of Education.

3. The third type of federal aid, set forth in Title III of the Act, authorizes funds for interlibrary cooperation. A state in order to be eligible for such aid must develop a plan which is acceptable to the Office of Education.

An additional program, administered by the National Endowment for the Humanities of the National Foundation on the Arts and the Humanities, authorizes funds for 15 or 20 projects per year designed to promote the improvement of humanities resources in public libraries.

Organizational Patterns

State Government Organization

Several different patterns have been developed at the state level for organizing and administering public library services. In 25 states,[5] responsibility is vested in either an independent committee, commission, or board. This body has the basic authority and responsibility to promote the development of public library services throughout the state. A state librarian, or an official with a similar title, who may or may not be a voting member of the governing body, is usually responsible for the day-to-day administration of the agency.

---

[5] Alabama, Arkansas, Connecticut, Idaho, Iowa, Kansas, Kentucky, Louisiana, Massachusetts, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Mexico, Oregon, Rhode Island, South Carolina, South Dakota, Texas, Utah, Virginia, Washington, West Virginia, and Wyoming.

In 14 states,[6/] the department of education or its equivalent is charged with the over-all responsibility of coordinating public library services. In these states an advisory state library commission may be provided, but the over-all policy-making function remains with the department of education.

In the remaining 11 states, the responsibility for overseeing library services is variously assigned. Indiana and Vermont have library departments. In Arizona, Delaware, Florida, Illinois, and North Carolina, library service is a responsibility of another department of the state government. North Dakota assigns the function to a Board of Administration with numerous other responsibilities, while in Maine, Nevada, and Oklahoma it is directly under the governor.

Local Government Organization

Patterns vary widely among the states with respect to the placement of public libraries locally. Libraries may be organized by region, district, county, municipality, unincorporated area, special district, or school district. Delaware is the only state which organizes solely according to school district, though much recent discussion has taken place elsewhere regarding this type of organizational pattern. Regional district libraries are presently utilized in 27 states,[7/] while Connecticut and New Hampshire have implemented a series of

---

[6/] Alaska, California, Colorado, Georgia, Hawaii, Maryland, Michigan, Minnesota, New Jersey, New York, Ohio, Pennsylvania, Tennessee, and Wisconsin.

[7/] California, Colorado, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, Ohio, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Virginia, Washington, and West Virginia.

new district libraries to supplement services presently provided by public libraries operated by local governments. In the remaining states, normally both counties and municipalities are authorized to support and operate public library systems.

CONDUCTING THE SURVEY

During the course of the study two sets of questionnaires (see sample forms in Appendix II) were used in surveying 1) the state agencies responsible for the provision of library services at the state level, and 2) selected local jurisdictions.

This two-tiered approach was considered necessary in order to not only supplement but to clarify information already gathered in studying the various state laws and statutes on the provision of library services.

The questionnaire directed to state library agencies represented an effort to ascertain more precisely the kinds of financial information periodically and routinely collected from public libraries operated at the local level.

The local government samples were drawn from counties and municipalities in the following states: Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Illinois, Iowa, Maine, Maryland, Massachusetts, Montana, New York, Ohio, Oklahoma, Rhode Island, South Dakota, Tennessee, Texas, Vermont, Washington, and Wisconsin.8/

The method followed in surveying local governments on the provision of library services represented a significant departure from that currently and heretofore utilized at the national level. After identifying the local

---

8/ These states were selected because they provided a representative sample which takes into account geographic location, population, organization patterns of library services, and type of state aid program.

jurisdictions to be included in the survey, questionnaires were sent to those local government officials (finance directors, city managers, etc.) responsible for overseeing the financial operations of their respective jurisdictions. It was felt that, since these local officials are normally concerned with both the preparation and execution phases of the annual budget, they would be more conversant with and knowledgeable about funding sources, particularly dedicated taxes and earmarked revenues available for the support of libraries.

Results of the Survey

Responses from State Library Agencies[9]

In all, state library agencies in 48 states were queried regarding financial information collected from local public libraries. Alaska and Hawaii were not included since both the operation and funding of public libraries in these states are primarily a state responsibility.

Responses, either verbal (Maryland and Vermont did not return questionnaires) or written, were received from agencies in each of the states included in the survey. One question, as stated in the covering letter, requested each state library agency to identify unusual sources of funding that are either available to or used by local libraries in the particular state. Only three states (Alabama, Louisiana, and Michigan) were able to identify such sources of funding. St. Clair County in Alabama levies a countywide tax on beer, with the proceeds earmarked for the support of public libraries. In Louisiana, local jurisdictions can levy a severance tax as a supplement to the property tax for the support of libraries. In Michigan, one source of funding for public libraries is the proceeds derived from the imposition of court fines.

9/ Refers to those agencies primarily responsible for overseeing the provision of library services throughout the state.

All states require reporting in some form, and it would appear, based on responses to the questionnaires, that reporting by local public libraries is very good. However, a search of the statutes governing the relationships between state library agencies and local libraries indicates that in several states the submission of reports by local libraries to the state agency may be an administrative rather than a statutory requirement. This would seem to be supported by the results of the survey. For example, the Department of Library and Archives in Arizona indicated that public libraries are required to submit periodic reports, yet only six out of the 125 do so.

In response to the questions "Do the reports identify funding sources of local governments by specific tax source?" and "Is the amount of funds derived therefrom identified?" the following is applicable:

1. Thirty-two (32) states answered in the affirmative to both questions. (Arizona, Arkansas, California, Colorado, Florida, Georgia, Idaho, Illinois, Indiana, Kansas, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nevada, New Hampshire, New Mexico, New York, North Carolina, North Dakota, Ohio, Pennsylvania, South Carolina, South Dakota, Tennessee, Utah, Vermont, Washington, and Wyoming.)
2. Seven (7) states answered in the negative to both questions. (Connecticut, Delaware, Kentucky, Nebraska, Rhode Island, Texas, and Wisconsin.)
3. Fifteen (15) states, including the seven just noted, reported that funding sources are not identified by specific tax source. (Connecticut, Delaware, Iowa, Kentucky, Maine, Massachusetts, Nebraska, New Jersey, Oklahoma, Oregon, Rhode Island, Texas, Virginia, West Virginia, and Wisconsin.)
4. Seven (7) states indicated that although specific tax sources are not identified, information on the amount of funds derived from tax sources is collected. (Alabama, Maine, Massachusetts, New Jersey, Oklahoma, Oregon, and West Virginia.)

To determine the extent to which financial data are periodically reported by local libraries to state agencies, the following question was included in the survey: "If specific tax sources are not listed in the report, is the amount of funds received from local government indicated?" Eight (8) states (Connecticut, Delaware, Kentucky, Nebraska, Rhode Island, Texas, Virginia, and Wisconsin) answered affirmatively.

Responses from Local Governments

A total of 232 local jurisdictions were included in the survey. Tabulated responses are as follows:

Type of Local Jurisdiction	Number of Questionnaires Sent	Returns Received	
		Number	Per Cent
Municipalities (cities, towns, etc.)	160	118	73.8
Counties	72	51	70.8

Counties. As expected, the overwhelming majority of jurisdictions responding to the questionnaire identified two major sources of funding for public libraries--appropriations (transfers) from general revenues and property taxes.[10] (See Appendix II for responses by individual local jurisdictions.)

Of the 51 counties responding to the questionnaires, the greater number reported that they depend on appropriations from the general revenues as their primary source for supporting and funding libraries. None of the counties reported revenue sources which could be considered unusual. Several counties which responded to the questionnaire reported that they do not operate county libraries (these are located in the states of Illinois, Iowa, Oklahoma, South Dakota, and Wisconsin). Certain of these same counties did, however, indicate that they make grants (in the form of appropriations or transfers) to public libraries operated by other local jurisdictions located in their geographic area. It should be noted that counties in these five states are either authorized to establish and maintain their own public libraries or are permitted to participate in a library system which may be comprised of one or more other local jurisdictions in the area.

---

[10] Often referred to as a library tax with a taxable base of real and/or personal property.

Expenditures on a per capita basis varied sharply in the counties. Of the 42 which reported expenditures (nine indicated no expenditures), the per capita spread ranged from $.03 to $7.65, with an average of $2.31. (The median figure is the same.) The following tabulation groups the 42 counties reporting expenditures for library purposes by dollar range:

Per Capita Range	Number of Counties in Each Per Capita Range
$ .01 - .99	15
$1.00 - 1.99	6
$2.00 - 2.99	8
$3.00 - 3.99	4
$4.00 - 4.99	5
$5.00 - 5.99	2
$6.00 - 6.99	1
$7.00 - 7.99	1
Total	42

Four of the 42 counties reported expenditures considerably less than the amount of revenue (or appropriation) available for expenditure.

Municipalities. Of the 118 municipalities submitting completed questionnaires, approximately two-thirds reported that all or a majority of their revenues for the support of public libraries comes from the jurisdictions' general revenues. Six municipalities located in five states reported that they provided funding for libraries from both earmarked taxes (property) and appropriations from the general revenue.

Only two cities--Ames, Iowa, and Burbank, California,--reported revenue sources that could be classified as unusual for funding library operations. In Ames, liquor profits accounted for approximately 15 per cent of library revenues in Fiscal 1972. In Burbank, $85,000, or approximately 11 per cent of total expenditures reported,was derived from sales taxes. Per capita expenditures among the responding municipalities ranged from a low of $.24 to a high of $9.09, with an average per capita expenditure of $4.23 and a median of $4.21. Of the 113 municipalities which operate or make expenditures for public libraries, the range of expenditures on a per capita basis is as follows:

Per Capita Range	Number of Municipalities in Each Per Capita Range
$ .01 - .99	8
$1.00 - 1.99	9
$2.00 - 2.99	17
$3.00 - 3.99	13
$4.00 - 4.99	30
$5.00 - 5.99	15
$6.00 - 6.99	3
$7.00 - 7.99	11
$8.00 - 8.99	2
$9.00 - 9.99	5
Total	113

An examination of the completed questionnaires shows that 11 of the 113 municipalities spent less than appropriated or made available for library purposes in Fiscal 1972.

Summary

Based on the survey of state library agencies or their equivalents in title, the following findings are applicable with respect to the extent to which funding information is periodically and routinely collected from local libraries.

1. Except for Colorado, which plans to do so in 1973, 47 state agencies reported that they do collect some information on the funding of public libraries.
2. The information on funding actually collected varies from state to state. However, in at least 32 states, the financial data collected on the funding of local libraries identify not only the source of funding, but the amount related to the specific source of funding.
3. Only three of the agencies were able to identify unusual sources of revenues which are either available for use by or actually used by local jurisdictions in financing public library operations.

Based on an analysis of the completed questionnaires submitted by 113 municipalities and 42 counties, the following findings are applicable:

1. The overwhelming majority of libraries receive the bulk of their financing by appropriations from general revenues and a portion of the proceeds from taxes levied on property of the jurisdiction in which the services are provided. This pattern conforms closely to relevant legislation at the state level which permits funding for library operations.
2. Only six jurisdictions reported that financing of library operations came from both general revenues and property tax sources. This occurred despite the fact that while local governments may be prohibited from earmarking tax sources for a specific purpose unless authorized to do so by state law, they are not normally prohibited from making appropriations from their general revenues in addition to any earmarked funds, also authorized by law.

RECOMMENDED COURSE OF ACTION

Before proceeding to a recommended course of action, it is necessary to summarize the information that is now available to the Commission in furthering its research on funding sources for public libraries.

1. The state laws have been researched and the authority of local governments for levying taxes and other income sources for the support of public libraries has been identified.
2. The state agency and its authority for either advising or overseeing the public library system, including the disbursement of state aid, where applicable, is known.
3. The type of statistics on funding sources for libraries which are periodically and routinely collected by state library agencies has been identified.
4. The appropriations made by the several states for the support of public libraries, either through a grant-in-aid program or some other system, are known.
5. The amount of federal funding available for library services can be identified.

Recommendations

The final task to achieve the objectives of the study as set forth in the contract calls for the following action:

> "Analyze the results of the tests in relation to (a) the suitability of the methods utilized, the pertinence of the data collected, the nature of desirable changes, if any, in collection methods, and the probable costs of extending the study so as to achieve substantially comprehensive coverage of public library systems; and (b)

their bearing upon the broader objectives of this undertaking, as set forth above under objectives, including inequalities in the potential among systems for the support of library services."

Analysis of the Survey Procedures

The following comments and observations relate to the procedures employed in conducting the sample survey.

1. Based on an analysis of the responses to the questionnaires, the method used for conducting the survey appear appropriate for the purpose of this feasibility study. If the Commission decides to undertake a comprehensive survey of the funding of all public libraries throughout the country, the forms developed for surveying local governments can be readily used. If, however, the Commission wishes to draw conclusions about the funding available for all public libraries, a statistically valid sample (a judgmental sample was used for the purpose of this feasibility study) will be required. The same forms, subject to changes identified under 3. below can be used for conducting such a survey.

2. The data collected during the survey on funding sources for public libraries have pertinence to the work of the Commission in determining a future course to follow in not only encouraging better utilization of existing funds, but to identify additional funding sources now used which may have application in financing local library needs generally.

3. If the Commission decides to either conduct a comprehensive survey or develop a statistically valid sample on the funding sources for public libraries, the following changes should be made in the form sent to local government officials:

   a. Insert a question pertaining to the geographic area served by the public library to which public funds are appropriated.

   b. Clarify the definition of "Name of Dedicated Revenue Sources" to refer to sources of funding provided by local governments only. Several local government officials in responding to the questionnaire in the sample survey included state and federal funds also.

c. Delete the reference to "Effective or True Tax Rate or Revenue Fee" included under Question 3 of the form. This was either not answered or misunderstood by local officials.

d. Since appropriations by local governments often include state and federal funds in addition to local funds, revise the questionnaire (particularly Question 4) to make certain that only local funds are included in the response (relates also to 3. b. above).

Assuming that the Commission desires to conduct a comprehensive study of funding sources which will include surveying all public libraries in the country, or alternatively develop a statistically valid sample from which definite conclusions can be drawn with respect to the funding of such libraries, it is estimated that the cost for doing either task will be in the range of $50,000 to $100,000. Either approach presents problems, particularly regarding development of the basic information prior to actually conducting the survey.

The Comprehensive Study

The primary purpose of this feasibility study has been to develop recommendations which the Commission can use in conducting a comprehensive study of funding sources for public libraries. Upon completion of the contemplated comprehensive study, the Commission should then be in a better position to advise public librarians and public library trustees where to seek and how to develop money sources not presently utilized.

Based on responses to the questionnaires in conducting this feasibility study, only two state library agencies were able to identify additional funding sources which are either available to or are used by local governments. Similarly, only two local units of government polled specified funding sources which are not normally used in financing library operations.

Assuming that several additional sources could have been identified during the conduct of the survey, their applicability to and implication for other local units of government elsewhere in the country would be subject to serious question. Firstly, they may have resulted from strictly a local situation and thus could not be considered appropriate sources of financing libraries generally. Secondly, and more importantly, their implementation elsewhere may require favorable legislative action at the state level, especially if the imposition of a particular tax rather than just a revenue fee is involved. Not only traditionally, but legally as well, the taxing power of local governments is dependent upon specific authorization by state legislative bodies.

What then is needed is not merely to identify unusual sources of revenue which may be used by local governments for financing library operations, but to examine their relevance to other local jurisdictions. Since the majority of most state library agencies require reporting on sources of funding for library operations at the local level, it is therefore recommended that the Commission rely principally on these agencies for keeping it informed of any new or additional revenue sources which may develop. Concurrently, it is recommended that the Commission authorize a research study which will examine the following factors in funding public libraries.

1. The extent to which state legislation acts as a restraint on additional funding sources for public libraries.
2. An identification and evaluation of major revenue sources which could be used to supplement the more traditional sources--general revenues and property taxes--of financing public libraries.

3. The changes required in existing state legislation if local governments are to be permitted to use the sources of funding identified under 2. above for financing library operations at the local level.

4. The salient features of the several existing state library grants-in-aid programs to determine their relevance to other states which have not adopted similar programs as a means of increasing funding for local libraries.

5. The relative merits of financing library operations by state governments vis-a-vis local governments.

6. Identification of alternative courses of action (after completion of 2. and 3. above) which librarians should follow in seeking adoption of the additional revenue sources at both the state and local levels.

It is estimated that $25,000 to $50,000 will be required to complete the tasks outlined above. It is further estimated that a final report could be submitted within six months after commencement of the study.

Appendix I

MEMORANDA ON THE LEGAL PROVISIONS
FOR PUBLIC LIBRARY SERVICES
BY STATE

ALABAMA

A. State:

Public Library Service. This advisory agency for local libraries is established by the state. In addition to advisory functions it is to administer state money appropriated for library services and to receive annual reports from the local libraries.

B. Local:

County and Municipal Libraries. These may be established by the governing body of the county or municipality, (Report Atty. Gen., 1934-36, p. 431; Report Atty. Gen., April-June, 1940, p. 129) either separately or in connection with the public schools for the use of the citizens of the county or municipality. A recent constitutional amendment (Amendment 269) empowers these authorities, if the voters approve, to levy a tax up to one-half mill for library purposes, in addition to all other taxes authorized.

The governing body of the county or municipality shall make appropriations as it finds to be necessary for the support of such facilities from the general treasury of the jurisdiction. Officials do not have the prerogative of refusing to fulfill their obligations vis-a-vis local level libraries. (Gray v. State, 231 Ala. 229, 164 So. 293.) These libraries must be available for the use of all citizens of the jurisdiction, regardless of race. (Cobb v. Montgomery Library Board, 207 F Supp. 880.)

Public Library Authority. Each incorporated municipality may create a public corporation, as a political subdivision of the state, to procure library facilities to be leased to and used by the municipality. Interest bearing revenue bonds may be issued for this purpose. (37 Ala. §864 et seq.)

ALASKA

A. State:

Division of State Libraries. State aid to local libraries is administered by this division, which forms part of the department of education. The division receives annual reports from local public libraries and ensures their maintenance of satisfactory standards.

State Aid. The state provides grants to municipalities for constructing and equipping libraries, but the municipality itself must provide at least 40 per cent of the total cost of the project (§14.56.065). In grants for the same purpose to rural communities (defined as including all communities except first or second class cities with populations over 2,000), the requirement is for only 10 per cent of the cost to be met from local sources. (§14.56.200 et seq.) In addition, the state reimburses qualified library associations for purchase of books and periodicals up to $250 per year.

B. Local:

All municipalities are empowered to provide public library facilities and services. (§29.48.030(a)(14)). There are no specific legal provisions regulating how these libraries shall be financed and administered, nor are there explicit provisions relating to library associations (see above).

ARIZONA

A. State:

Division of Library, Archives, and Public Records. This division, part of the department of administration, in addition to maintaining the state library, is designated to advise local libraries and to administer such financial aid as may be appropriated by the legislature.

B. Local:

County Libraries. The county board of supervisors may decide to found a library at the county seat to serve all areas of the county not presently served by a public library. Existing public libraries may or may not elect to become a part of this system. (Opinion Atty. Gen., No. 61-76.)

After the establishment of such a county library there may be an annual levy sufficient(§11-912)to defray the costs of the county library system. This tax levy may be used when the county, rather than founding its own library, enters into a use agreement with an existing local library. (Opinion Atty. Gen., 59-115.)

Municipal Libraries. A levy of up to 1.5 mills per annum on the assessed value of all property in the jurisdiction subject to taxation may be had for establishing and maintaining a library system. (§9-411.)

ARKANSAS

A. State:

State Library Commission. The commission is to advise on the establishment and operations of libraries within the state. It is charged with the administration of monies appropriated by the legislature for the support of local level libraries.

B. Local:

County Libraries. The legislative body of the county may establish a county library to serve all areas of the county not served by existing public libraries. A tax may be levied annually by this body of up to 1 mill but at a rate determined by the electorate. This rate may be altered only by the electorate. (Arkansas Constitution, Amendment 38.) Alternatively, the county court may establish and maintain a free public library, with the county appropriating the money for this purpose (§17-1001.)

Municipal Libraries. The mayor of a city of not less than 5,000, upon receipt of a petition from 100 or more taxpayers, may place on the ballot the question of a tax not to exceed 1 mill to support a local library. Once approved, and at the millage set by the electorate, this cannot be altered except by the voters. (Arkansas Constitution, Amendment 30.)

In the alternative, the legislative body of the municipality may maintain a public library by appropriating not more than 1/2 mill from the revenue derived by taxing all real and personal property in the jurisdiction. In first class cities, 5 per cent of the voters may petition for the establishment of a public library, the electorate to decide the issue. The restrictions of Amendment 30 apply to this statute.(§19-3201.)

CALIFORNIA

A. State:

State Library. The department of education through its division of libraries, headed by the state librarian, oversees the activities of "library systems" within the state and administers the state aid program. Under the statutes (Education Code, §27125) a "library system" is defined as:

1. A library operated by a single public agency.
2. A library formed by the consolidation of the libraries of two or more public agencies.
3. A library system formed by a cooperative agreement between two or more public agencies to implement a plan of service.

Such systems, and such systems only, may apply for state aid grants. These grants are of two different kinds, establishment and annual per capita grants, and exact amounts are set by various complicated formulas.(§27144 and 27145.5 of the Education Code detail these provisions.)

B. Local:

County Libraries. Such libraries may be established by action of the board of supervisors for that part of the county lying outside of municipalities maintaining free public libraries or outside of library districts and for all such additional portions of the county as may elect to join the library system that is being created. Other counties may join in the library system. The governments involved may levy a library tax to carry out such an agreement. In the absence of notice of contract with an existing municipal or district library system, areas of the county not maintaining a library system must be included within the new system and taxes may be levied on the residents of such areas for the support of the system. (22 Opinions Atty. Gen., 9; 28 Opinions Atty. Gen., 100.) (For exact provisions, see Education Code §27151; 27152; 27154; 27158; and 27159.)

After a county library system has been established the board of supervisors may annually levy a tax of not to exceed 3 mills on the dollar on all assessed property in the area served. (Education Code, §27501; 27263.) Such a tax does not deprive the residents of property without the due process of law, because their property was included in the district with notice to them and an opportunity to object. (Palos Verde Library District, v. McClellan, 97 Calif. 769, 276 p. 600.)

However, the board of supervisors may create special taxing zones within the county subject to taxation for the county free library purposes in order to levy special taxes within such zones. These zones may be created when the board finds that the areas in such zones require special facilities in addition to those already provided by the system. Though the matter has not been litigated, it appears to be the case that such zones are not subject to the 3-mill limitation on taxes for library support. (Education Code §27264.5.)

Under the provisions of §25210.78 of the Government Code an "extended library facilities" service area may be established in the unincorporated area of a county by the board of supervisors. [Note: Apparently there is no fixed limit on the tax rate for such an area except that the total revenue is to be that amount found by deducting from the estimated expenditures needed to provide such extended facilities and services, the amount of estimated revenue from other sources of the county service areas. These funds are to be used only for capital outlay.]

Municipal Libraries. The legislative body of any city may and, upon request of one-quarter of the electors, shall establish a city library. Such libraries are a part of the city and may not function (i.e., hold property, levy taxes, etc.) autonomously. The source of their funding must come through the city and the city only. (Ukiah v. Municipal Library, 195 Calif. 2d 344, 15 Cal. Rptr. 811.) (Education Code, §27301.)

The legislative body of the jurisdiction may annually levy a tax for the library of not to exceed 3 mills. (Education Code, §27401.)

District Libraries. The law recognizes two kinds of library districts:

(a) An unincorporated town or village may be constituted as a library district. In this case the board of supervisors of the county may provide support by a special tax levy on property in the district (the law does not set a maximum rate for this levy; it may be subject to the same circumstances as the special taxing zones described above) and may also, by vote of the electors in the district, issue bonds to establish library facilities there.

(b) A library district may be organized within a county following a hearing upon the petition by the board of supervisors. Such a district may include incorporated or unincorporated territory, or both, in any one or more counties, so long as the territory of the district consists of contig- parcels and the territory of no city is divided. (California Education Code, §27752.)

This type of district is to be supported by a special tax levied by the county supervisors. The tax rate may not exceed 1.5 mills. (Education Code, §27863.) Expenses of the district are to be apportioned among the several counties in proportion to the value of taxable property in each.

CONNECTICUT

A. State:

State Library Committee. This committee, in addition to having charge of the state library, provides advisory and other services (including cataloging and processing) to public libraries and administers the state aid program.

State Aid. The formula for state aid is set forth in §11-24b. In general, it provides for annual grants to each public library of $1,000 or more, depending on the category of the library and subject also to the amount of support from local sources. In no case can the state grant total more than one half the local funds spent for library purposes.

B. Local:

Library Service Centers. The state library committee is also authorized (§11-23) to provide funding for two service areas in the state. These areas are to "serve the public libraries and public schools..." (§10-29; 11-23(a).)

Municipal Libraries. The city council of any city may establish and maintain a public library and may levy a tax of up to 1.5 mills on all taxable property for its support. (§11-32.) In towns and boroughs, on the other hand, a special tax levy for library purposes must be approved by the electors, but may be as high as 3 mills. A tax so established can be altered only by the electors. (§11-36.)

COLORADO

A. State:

State Library. The library is to advise the other libraries in the state and is charged with the administration of any state monies appropriated for library aid from the department of education.

B. Local:

County Libraries. The component parts of a county may or may not decide to participate in any county library formed by he action of the county supervisors. Due to the provisions of §84-1-8, which allows any governmental unit to set up a library, there is no set pattern for the area to be included within the county library.

The county board may authorize a tax of not more than 1.5 mills upon the real and personal property in the county.

Municipal Libraries. If a municipal library is established, the legislative body of the municipality is authorized to levy a tax of not more than 1.5 mills for the establishment and support of the library. This tax is to be on both personal and real property (§84-1-15.) The statute is vague as to the area which may be taxed for library support, and there has been no litigation on the matter.

Regional Library Districts. Such a district may be established upon the action of two or more governmental units. A municipal library may be merged with such a district. While the statutes, §84-1-10 and 84-1-12, are not clear, it appears that the tax limitation imposed by the other statutes upon the component parts of such a district are binding upon the district as well. No provision is made for extra taxation to support such a district, and there has been no litigation on the question.

DELAWARE

A. State:

Division of Libraries. This division of the department of community affairs and economic development has general supervision over all public libraries established or maintained under the provisions of state law, and certifies to the state treasurer the libraries which are entitled to state aid.

State Aid. The state provides to the school district library commission (see below) a sum which equals half of that raised by the school district for public library purposes, provided that the sum raised equals that required by §7129. (Varies with the size, etc., of the district.) The annual maximum which may be paid to any one district library commission is $3,000 for first class districts; $1,500 for second class districts; and $1,000 for third class districts.

B. Local:

School District Libraries. Local libraries in Delaware are organized by school districts. Any school district in the state may establish and maintain a free public library provided either that the establishment has been approved by a majority of voters in an election or that the sum designated as minimum necessary for support in §7135 has been guaranteed and such guarantee has the sanction of the department of community affairs and economic development.

The board of the school district shall, when a library has been established, levy a tax on the property included in the district such that the sum of money provided is the minimum necessary to provide for the maintenance of the library. (14 Del. §7129.)

In first class districts (school population 1,800+) such a sum must be at least $1,000 but not more than $65,000 per annum. In districts of the second class (school population between 1,000 and 1,800) the sum shall be at least$500 but not more than $10,000 annually. In third class districts (school population of less than 1,000) such sum shall be not less than $250 nor more than $5,000 annually. (14 Del. §7129.)

State aid must be spent for books, and a list of such books must be submitted before their purchase, for the approval of the division of libraries.

Two or more school districts may merge to offer library services and the merged districts are to be considered as one district for purposes of determining which category they are to be classified in. (14 Del. 7145.)

County Libraries. New Castle County (which includes the City of Wilmington) is specifically authorized to have a library. The county council is endowed with the authority to appropriate necessary funds for its operation. This is the only mention of county libraries in the statutes. (9 Del. §1562.)

FLORIDA

A. State:

Division of State Library Services. This agency, a division of the department of state, is charged with the improvement and extension of library services. To this end it is to administer such state aid monies as the legislature may appropriate for county and municipal libraries. It may give aid in any of the three types of grants:

1. Operating grants.
2. Equalization grants.
3. Establishment grants (§257.13 to 257.27.)

B. Local:

County Libraries. In 1971 the Florida legislature repealed the legal provisions (Chapter 150) which had formerly governed the establishment and operation of county libraries and authorized special tax levies for their support. Apparently no substitute legislation has yet been enacted. However, counties may continue to levy the same taxes under the general provisions of Chapter 125, subject to constitutional and statutory limitations (Op. Atty. Gen. 072-180, May 30, 1972), and the same chapter maintains the power of counties to provide libraries (§125.01(1)(f)).

Municipal Libraries. If a city or town council submits the question of establishing a library to the electorate, as they must do in order to establish such a facility, a simple majority of the electorate voting in the election shall be sufficient to authorize the library. (Opin n Atty. Gen., 058-299, Oct. 31, 1958.)

Once established, the library may be supported by a tax of not more than 2 mills per annum. (§167.29.)

GEORGIA

A. State:

State Library. The library is largely a legislative reference section. Among its main functions are the distribution of laws to the courts and the compilation and printing of journals. It has little contact with local libraries and does not administer the state aid to such libraries.

State Public Library Service. This is an agency of the state board of education. It is designed to extend and improve library services throughout the state. To that end it is in charge of the administration of the substantial state monies appropriated each session of the legislature to benefit libraries.

B. Local:

County and Municipal Libraries. A city may, through action of its municipal authorities, raise money by annual taxation to establish and maintain a public library facility. No maximum rate is set. (§32-2701.)

A political subdivision other than a municipality is also authorized to establish and maintain a public library. Cooperative agreements may be arranged between two or more political subdivisions. There is no maximum rate set for taxing by such areas. (§37-2706.)

County and multicounty public libraries annually receive state aid. The total amount of state aid is derived by multiplying the state's population by a factor set by the board of education, such factor not to be less than 16 cents per person. These funds are then distributed among libraries on a per capita basis.

HAWAII

A. State:

Library System. The department of education is in charge of the libraries in the state. All funding, both for capital expenditures and operations, are received from the department of education. The state librarian is responsible for the operation of the entire library system in the state. (§312-1 and 312-2.1.) There have been no issues litigated regarding the Hawaii statutes dealing with libraries.

B. Local:

Local units of government are not authorized to either organize or provide funding for public libraries. However, under the department of education there is in each county a library advisory commission to ensure proper consideration by the state agency of local needs and preferences.

IDAHO

A. State:

State Library Board. The board, appointed by the governor, with the superintendent of public instruction serving as a member ex officio, is charged with the extension and improvement of library services throughout the state and the administration of the state library. Apparently this agency administers such state aid as is available to libraries.

B. Local:

District Libraries. The qualified electors of a proposed library district may decide to organize such a district within the following guidelines:

1. Incorporated and/or unincorporated territory in one or more counties may be included within the district.

2. Territory included in the district must be contiguous and no incorporated area may be divided.

3. As initially organized, any area presently supporting a free public library with its taxes shall be excluded.

4. Part of the territory which is subsequently annexed to an incorporated area maintaining a free tax-supported public library shall cease to be part of the district. (§33-2703.)

The board of trustees of such a district may levy a tax not to exceed 2 mills for library maintenance and operation, as well as additional taxes necessary to satisfy bond redemption and interest obligations.

Municipal Libraries. The legislative body of a city or village has the authority to establish a public library and to this end may annually levy a tax not to exceed 5 mills on taxable property within the incorporated entity.

School Districts. If a school district contains no incorporated place with population over 1,000 and no public library, its board of trustees may on petition hold an election for the establishment of a public library and, if the vote authorizes a library, may levy a tax up to 2 mills for its support.

ILLINOIS

A. State:

State Library. The secretary of state is designated by statute as the state librarian. He is to appoint librarians for each of the six regional library districts, also set up by statute. In addition, a state library committee is provided for, including among its members the state librarian and the district librarians. This body has advisory functions as regards the state library, which assists local communities on library matters.

B. Local:

District Libraries. A library district may be organized to include all or any portion of the territory of one or more counties. No village, city, township, or incorporated town which has a tax-supported public library already established may be included in such a district unless the electorate approves such a merger.

County Libraries. Except in counties with population over 500,000, the board of county commissioners has the authority to establish a public library for the county. The question shall, however, be submitted to the voters before such action is taken. (81 Ill. §17.) Once such a library has been established it is to be supported by an annual tax not to exceed .4 mills. With the approval of the electorate, this tax may be increased up to 2 mills. (81 Ill.§23.) Counties and townships are to pay over to municipalities maintaining libraries the proceeds of any tax for libraries collected by the county or township from a part of its area which is included in the municipality. (Board of Library Directors of West Deerfield Twp. v. City of Lake Forest, 17 Ill. 2d 277, 161 NE 2d 272.) Libraries may issue bonds for construction purposes. (Dugan v. Berning, 11 Ill.2d 353, 143 NE 2d 546.)

Municipal Libraries. In cities, the legislative body may form and maintain a public library. (81 Ill.§1.) In towns, villages, and townships, the voters must approve the establishment of a library. In cities with populations under 500,000 (that is, all except Chicago) the maximum tax levy is 1.5 mills; over that population, the maximum is 1.2 mills, with an additional .2 mills available for the purchase of sites or the construction of buildings. The voters may increase these maximums to 4 mills and 2 mills respectively. In incorporated towns, villages, and townships, the provisions are like those for cities under 500,000. (81 Ill. §3-2.) Once a tax for libraries is authorized the town clerk may certify its extension annually without further action by the voters or the taxing authority. (People v. Illinois Central Railroad Co., 240 Ill. 426, 88 NE 985.) The important factor to keep in mind here is that it is the city and not the library board which has the authority to tax. (City of Chicago v. County of Cook, 136 Ill. App. 120.) The library board may make a recommendation as to the amount of taxes to be levied for library purposes, but the taxing authority need not accept this and has the power to determine a final amount to be levied for library support. (People ex rel. Effertz v. Brzezinski, 91 Ill., App. 2d 202, 23 NE 2d 386.) Once established a library must be supported. The taxing authority may not fail to make appropriations for the support of the library. (People v. Turnbull, 184 Ill., App. 151, Spring Valley Coal Co. v. People, 157 Ill., 543, 41 NE 874.)

Library Systems. A library system is defined by statute (81 Ill. §112) as one or more tax supported public libraries serving a minimum of 150,000 or an area of not less than 4,000 square miles. Annual equalization, per capita, and area grants are made to such a system; an establishment grant is also given upon approval of a newly established system by the state librarian. A tax for library purposes up to 1.2 mills may be levied by such a district, and collected by the county collector or collectors. This maximum may be increased by referendum to 4 mills.

INDIANA

A. State:

State Library and Historical Department. Among the duties of this department are most of those related to library service in the state, including not only control of the state library but also advice and assistance to local public libraries, the establishment and enforcement of standards related to federal and state grants, and the administration of such grants. As yet, however, no funds have been appropriated by the legislature to provide state grants for libraries.

(Note: The table does not show Indiana as having state aid to libraries in view of the fact that there has been no funding.)

B. Local:

Library Law of 1947. Under the provisions of this statute existing public libraries may be converted into public library districts with a distinct taxing power, and all new libraries established after its effective date were required to adopt its provisions. (Note: The conversion is apparently controlled by the board of directors of each district, following Opinion Atty. Gen., 1937, p. 136.) The governing authority of any town, city, or county with population not less than 10,000, and whose inhabitants are not already taxed for library services, **may**, unless the voters reject the proposal, establish a library district. The library board of such a district may set the rate of a tax of not less than 1/2 mill nor more than 4 1/2 mills for its maintenance and support.

However, the 1947 law did not repeal earlier legislation dealing with libraries. A certain number of the public libraries in Indiana are therefore still governed by older legislation with provisions different from those indicated above. Some of this earlier legislation dates back as far as 1852. For information, its provisions are summarized in the following paragraphs.

County Libraries. The board of the county commissioners of a county which does not have a tax supported municipal library in its boundaries may found a public library and levy a tax of not less than 1/10 mill nor more than 1 mill on all property for its support.

This library is then controlled by a county library board. The members of this board determine the rate of taxation within the boundaries and the county commissioners have the duty to collect the tax at this rate. (Opinion Atty. Gen., 1937, p. 136.)

Municipal Libraries. The electorate of any municipality may vote to found a library. Once established this library is to be supported by an annual tax which varies between 1/4 mill and 2 mills depending upon the class of the municipality. (While the law recognizes six classes of municipalities for general purposes, some of the laws still in force create special classes of cities, sometimes with narrow and apparently arbitrary definitions. There is room for doubt whether a court test would sustain the constitutional validity of such classes--see for example School City of Rushville v. Hayes, 162 Ind. 193; 70 NE 134, and Longview v. Crawfordsville, 164 Ind. 117, 73 NE 78. However, no litigation appears to have taken place on the subject of the classifications for library purposes.) The proceeds of this tax are to be controlled only by the library board. (Marion v. Forrest, 168 Ind. 94, 78 NE 187.) In addition, the tax rate limits are NOT applicable to taxes necessarily levied to pay the principal and interest due on bonds for library purposes. (Datisman v. Gary Public Library, 241 IND. 83, 170 NE 2d 55.) (In general see §41-101; 41-201; 41-207; 41-219; and 41-301.)

Township Libraries. A tax levy of not more than 1 mill is authorized for the support of a township library. Such a library may be established by action of the advisory board of the township with the approval of the electorate. Inhabitants of cities may not be taxed to support township libraries. (Kerlin v. Reynolds, 142 Ind. 460, 36 NE 693, 41 NE 827.) (§41-603.)

Library Services Authorities. Whenever two or more political subdivisions maintaining libraries adopt resolutions calling for the formation of such an authority, it is to be established. The services authority is to provide services and facilities as determined by the governing authorities causing its establishment. Such an authority is to be considered a municipal corporation and is to have all powers granted to such a corporation EXCEPT that it may not levy taxes. The services authorities prepare their budgets and determine the share of funding due from each constituent political subdivision. It is then the responsibility of the taxing authorities to fix their tax levies at a level which will permit them to provide the funds to the library services authority. (§41-1201 to 41-1214.)

IOWA

A. State:

Department of History and Archives. The department, governed by a board of trustees composed of the governor, a member of the state supreme court, and the superintendent of public instruction, oversees the extension of library facilities throughout the state, and administers federal and other grants.

State Traveling Library. This library, under a 5-member board appointed by the governor, surveys library needs throughout the state, ascertains the need for additional libraries, and gives advice to present and proposed local libraries. Grants to it are separate and apart from the general library fund. Its director has been designated as administrator for the state under the interstate library compact.

B. Local:

County and District Libraries. A county library district may be made up of one county or two or more contiguous counties, and may include or exclude the entirety of a town or city partly within one of the counties. The residents of the proposed district must approve the formation of such a library and the maximum tax levy shall be 2 mills. (§358B.13.) The rural area of a county and each municipality therein are separate taxing units and the county board does not have the authority to subject property in a municipality to taxation for the county library without the approval of its council. Failure of the city council to deal with the issue does not mean that the county may then do so. (Isbell v. Board of Supervisors of Woodbury County, 243 Iowa 941, 54 NW 2d 508.)

Municipal Libraries. The question of establishing a municipal library must be decided by the voters of the municipality. (Opinion Atty. Gen., 1898, p. 235.) The taxing authority of the municipality may levy a tax on property not to exceed 3 mills for the support of the library and an additional 3/4 mill for land and buildings for a library.

KANSAS

A. State:

State Library. A state library, headed by a state librarian, is established to advise existing libraries and encourage the formation of new ones. It is also concerned with the improvement of library services offered to residents of the state. There is also a state library advisory commission with authority to approve the creation of regional systems of cooperating libraries. (See below)

B. Local:

Regional Libraries. Any two or more adjoining counties or townships may form a regional library by action of their respective boards to be approved by the electors. A new board is then created. Taxes are then levied by the participating jurisdictions up to a maximum of 1/2 mill on the property in the "region," excluding any districts already taxed for support of a local library. (§12-1234; 75-2547 and 75-2551.)

County and Municipal Libraries. A county or municipality may establish a free public library with the approval of a majority of the voters. (§12-1219 and 12-1220.) The legislative body of a city may tax up to 3 mills per dollar of assessed value of tangible property for libraries, depending on the classification of the city. In counties the rate is 1.5 mills per dollar; in designated urban counties, 2 mills. (§12-1215 and 79-1947.) The taxing power rests with the municipal or county authority and not the library board, though monies collected for libraries must be turned over to the library board. (Ft. Scott Board of Library Directors v. Drake, 147 K 157, 75 P 2d 275; The State ex rel. v. Bentley, 96 K 344, 150 P 218.) Limitation on the amount of tax which may be levied is not applicable to a levy for the retirement of bonded indebtedness. (Chicago, Rock Island, and Pacific Railway Co. v. Percival, 140 K, 508, 37 P 2d 686.)

KENTUCKY

A. State:

Department of Libraries. The department is administered by a board appointed by the governor. It is empowered to oversee the extension and improvement of library services and facilities throughout the commonwealth.

B. Local:

Public Library Districts. All of one county or of two or more adjoining counties may be organized into a public library district, but such a district cannot include a first class city. (§173.460.) A special ad valorem tax may be levied for the support of such a district at a rate not to exceed 2 mills. (§173.470.)

County and Municipal Libraries. A city or county may form a library with the approval of the electorate. Once established, a tax shall be levied for the support of the library within the following maximum rates: in counties without a first class city, 1 mill; in counties with a first class city, 1.5 mills; in a first class city, 2 mills; in all other governmental units, 1.5 mills. (§173.360 and 173.020.) Once established, the tax rate can be changed only with the approval of the electorate. (Opinion Atty. Gen., 67-263.) Additional restrictions are placed upon cities in the second through sixth class in the form of a maximum municipal tax millage, of which the library tax is a component part. (Opinion Atty.Gen., 64-509.)

Regional Libraries. The legislative bodies of any two or more adjacent counties may establish a library region, for which a tax may be levied of not less than 0.3 mills nor more than 1 mill.

LOUISIANA

A. State:

State Library. The library, administered by a board of commissioners whose members are appointed by the governor, oversees the extension and improvement of library services throughout the state. It works with libraries at both the parish (county) and the municipal levels.

B. Local:

Parish and Municipal Libraries. The governing authority of any parish or municipal corporation may, on its own, establish, fund, and operate a public library, and shall do so upon receipt of a petition bearing the signatures of at least 25 per cent of the residents of the parish or municipality. (25 La. §211.) The governing authority shall submit to the voters a proposed tax for the support of the library. There is no statutory definition of the range of such a tax, but it is subject to constitutional and statutory limitations on total taxes. (25 La. §217.) The tax levy authorized is to be for 10 years (Opinion Atty. Gen., 1950-52, p. 262) and funds allocated to parishes for distribution to libraries must be earmarked for that purpose. (Opinion Atty. Gen., May 19, 1958.)

MAINE

A. State:

State Library. The library operates a legislative reference service and is involved in library extension activities throughout the state. It also collects information regarding the functioning of local libraries in the state. It is also charged with the administration of state aid funds.

State Aid. Under the provisions of 27 Me. §105, a municipality is to receive no less than $20, nor more than $200 annually for the purchase of books from the state. The exact amount is a sum which varies from 4 per cent to 10 per cent of the municipal appropriation for a free library. Grants are also given for establishment of a new library, up to $100.

B. Local:

Municipal Libraries. The governing body of any municipality may establish a library and levy a tax for the support of such a library. No limits are set upon the amount of this tax. The sections of the statutes, 27 me. §101 and 102, do not clearly indicate whether appropriations may also be made from the general fund of the municipality for library support in addition to or in place of the library tax.

MARYLAND

A. State:

State Library. The state library is concerned with legislative service and the deposit of documents.

State Board of Education. The board of education is responsible for the general direction and control of library development in the state. The department of education includes a division of library development and services, with responsibility for advising local libraries and for administering federal and state funds appropriated to it by the state; this division is further counseled and assisted by the Maryland advisory council on libraries.

B. Local:

Local Level Library Organization. Any county board may establish a free county library. A local-state cooperative program for library support was implemented in 1963. For counties a minimum of $1.50 per capita must be appropriated and disbursed for library services per annum. This amount is to be raised with no more than 80 per cent derived from local property taxes and at least 20 per cent from a state fund known as the public library incentive fund. (A formula establishes the exact share of funding from each jurisdiction;

on a statewide average, it is contemplated that the county contribution will be about 70 per cent.) The incentive fund also provides grants for capital outlay. There are no other levels of library organization recognized by this program; hence, the City of Baltimore is considered a county for the purposes of administering this program.

MASSACHUSETTS

A. State:

State Library. The library serves as a legislative reference service and a depository for state and local government documents. It has limited contact with the local libraries in the commonwealth.

Bureau of Library Extension. The bureau, under the direction of the board of library commissioners of the commonwealth, offers advice to local libraries. It is charged with the administration of the state aid program, funds from which are granted on a per capita basis from funds derived from the state income tax.

State Aid. State aid is available to those libraries meeting certain minimum standards of service. Among the requirements are the following:

1. To each town of less than 2,000, an amount equal to the appropriation of the town for library services, but not to exceed $1,000.
2. To each city and each town of more than 2,000, a sum equal to 37 1/2 cents per capita, provided that such city or town has made an appropriation of at least $1,000 from its own funds.

B. Local:

Regional Public Library Services. Up to five regional public library services may be created in the state. These will be supported by an annual appropriation from state funds not to exceed 50 cents per capita per square mile in the region served by the library. (78 Mass. 19C.)

Municipal Libraries. A city or town may establish and maintain a public library under the regulations prescribed by the city council or the town. (Young v. Falmouth, 183 Mass. 80, 66 NE 419; 2 Op. A. G. 361.) Taxes may be levied for the support of such a library. In addition, monies collected by licensing dogs and not expended for purposes relating to dogs shall be expended for school or library purposes, under the provisions of 140 Mass. §172.

MICHIGAN

A. State:

State Board for Libraries. This board, under the department of education, administers the state library and also gives services and assistance to local libraries and administers state aid. In addition, it apportions fine money (see below) among the libraries in each county.

State Aid. State aid is extended to library systems, which must serve a population of at least 100,000. (The requirement is reduced to 50,000 if the population density of the area served is no more than 35 per square mile.) A system may consist either of a library maintained by a single local government or of a regional, district, or other cooperating group of libraries. If its plan of service is approved by the state board and its local support is equivalent to a tax levy of at least 0.3 mills, the "system" is eligible for state aid at the rate of from 30 to 60 cents per capita, depending on population density. This aid must be matched by support from local sources.

State aid at a reduced rate is also available to any public library which meets the state board's standards and which receives local support equivalent to 0.3 mill. In this case the grant is of 5 cents per capita (397.501 et seq.) State aid may be used for any purpose related to library operation except buildings or bond payments.

Fine Money. Under the Michigan constitution (Art. 8, §9.) all fines assessed and collected in the several counties, townships, and cities for breaches of its penal laws must be exclusively applied to the support of public libraries within the respective jurisdictions and county law libraries. These funds are apportioned by the state board for libraries.

B. Local:

Regional Libraries. These are to be established according to a plan worked out by the state board for libraries. They are to consist of two or more counties. The proposal for establishing such a library must first be submitted to the boards of supervisors of the counties involved for their approval. The funds necessary to support such a library shall be appropriated from the general funds of the county or may be raised by a special tax levy approved by the voters. (397.151 et seq.)

District Libraries. Any governmental unit empowered to maintain a library may join with any other unit to establish and operate a district library. (§397.271.) The funds necessary to support such a library shall be appropriated by the legislative bodies of the governmental units forming the library district.

County Libraries. The board of supervisors may establish a library for the use of the residents of the county or may contract with an existing library to secure the use of such a library for its residents. A tax may be annually levied to support the library. (§397.301 et seq.)

Municipal Libraries. The governing body of a city shall have the authority to establish and maintain a public library and to levy a tax for the support of such a facility. In villages and townships the electors must first adopt the measure; thereafter the board of directors of the library may set the tax rate. In all municipalities the tax rate cannot exceed 1 mill.

MINNESOTA

A. State:

Library Division of State Department of Education. The division advises local libraries and provides ongoing professional instruction to local librarians. Its relationship to the functioning of the state aid program for libraries is unclear from the statutes.

State Library. This organization functions as a legislative reference service for the state legislators and as a depository for state and local government documents.

State Aid. Grants are available to those libraries which serve incorporated and unincorporated areas with a population of less than 20,000, so long as the local support for libraries is at least 1 mill. Apparently, the library division may also draw up rules and regulations pertaining to the use of such grants.

B. Local:

Regional Libraries. Two or more contiguous counties, excluding those containing a first class city with a population in excess of 300,000, may, upon the action of their governing bodies, establish and maintain a regional library. The support for such a library shall be from the county library tax receipts as provided below.

County Libraries. The county board may establish and maintain a library for the use of residents of the county. An annual tax of not to exceed 5 mills on the taxable property in the county may be levied for library support. Support must be from such a tax because the county board may not appropriate from the general funds of the county for library support. (Op. Atty. Gen., 125 B-18, October 18, 1930; Op. Atty. Gen., 285-B, October 18, 1930.) Property taxed for the support of a municipal library may not be taxed to support a county one as well. (Op. Atty. Gen., 285-A, July 13, 1964; Op. Atty. Gen., 285-A, February 26, 1952.) In addition, the tax rate within the limitation is to be determined by the county board and not by the electors (Op. Atty. Gen., 519-D, September 10, 1948) and county library tax receipts must be used only for county library purposes. (Op. Atty. Gen., 285-B, November 20, 1952.)

Municipal Libraries. The governing body of any city or village may establish and maintain a public library for the use of its inhabitants. The council may establish a library without voter approval, but when the council refuses to establish a library, the question of establishment may then be submitted to the electors. (Op. Atty. Gen., 285-A, February 6, 1932.) The governing body of any city or village may levy a tax up to 8 mills (except for a first class city) on all taxable property in the municipality for the support of the library. (§134.07) and taxes derived from such a levy are not within the per capita tax limitation provided in Minn. Rev. Statute §275.11. (Op. Atty. Gen., 519c, November 12, 1959.) Villages, as opposed to counties, are permitted to expend money from their general funds for the support of a library rather than utilizing the special library tax. (Op. Atty. Gen., 285-A, May 10, 1949.)

MISSISSIPPI

A. State:

State Library. The library serves only the legislators and citizens of the state who happen to have need of its facilities. It is not designated with any functions vis-a-vis local libraries.

Mississippi Library Commission. This is an advisory body for all levels of libraries in the state. It is concerned with the extension and improvement of library services. The commission is authorized to disburse state funds to various libraries within the state.

B. Local:

County Libraries. These may be established for the residents of a county by the board of supervisors. To support these libraries, any county may levy a tax of up to 2 mills. (§6200- 1.) Counties, as well as municipalities, are also authorized to use their general fund for library purposes.

Municipal Libraries. The legislative body of any municipality may found a library and maintain it with a tax levy of not more than 1 mill per annum in addition to all taxes previously authorized. (§6201-01.)

Regional Libraries. Two or more counties may join in the establishment of a regional library. The tax support for such libraries follows the pattern of county libraries, explained above.

MISSOURI

A. State:

State Library Commission. The commission, composed of 4 members appointed by the governor and 2 ex officio, is charged with the administration of the state aid program. In addition, the commission oversees the management of the state library facility and encourages the improvement of public library services throughout the state.

State Aid: The legislature is authorized to make annual appropriations for state aid to libraries. At least 50 per cent of appropriated money is to be apportioned to the individual libraries on a per capita basis. Local support of at least 1 mill is a prerequisite to receipt of state aid. Equalization grants are offered for those areas where 1 mill fails to provide $1 per capita. Establishment grants are also offered. (§181.060.)

B. Local:

County Libraries. The question of the establishment of a public library is to be determined by the voters. Those areas of the county outside of organized municipalities shall be included in the county library district. An annual tax may be levied for the support of an established library at a rate of not less than 1 nor more than 2 mills. (§182.010.) By referendum, a county or other political subdivision may adopt a library tax levy up to 2 1/2 mills beyound the constitutional tax limitation otherwise applicable.

Municipal Libraries. These libraries are also organized as districts, each recognized as a political subdivision of the state. Property within such a district may be taxes for the support of the municipal library, but not for the support of the county library. An annual tax of 2 mills is authorized for cities having a population of less than 600,000; those with a population above 600,000 may tax at a rate of 2.5 mills.

Consolidated Public Library Districts. Any two or more county library districts having the same tax rate may unite to form a consolidated district. The new district has the same tax rate as its constituent county districts, which must not be less than 2 mills.

MONTANA

A. State:

State Library. The library, under the supervision of the state library commission, is to advise local libraries and work to further the amount and quality of library services available to the residents of the state.

B. Local:

County and Regional Libraries. Under the provisions of §44-212 two or more counties, by action of the county commissioners, may join in the establishment and maintenance of a regional library. Governmental units in such counties may become part of the regional library, but may retain title to their property. Up to 3 mills may be levied for the support of regional libraries.

County libraries may be established by any of the three means listed below (see Municipal Libraries) and may be supported by an annual tax levy of up to 3 mills for library support. The county commissioners are empowered to enter into a contract with an existing library to secure library services for the county's residents. Up to 3 mills may be levied annually to pay for such a contract.

Municipal Libraries. There are three ways in which a city, town, or county library may be established (§44-219.):

1. By resolution of the governing body.
2. At a meeting called after receipt of a petition bearing the signatures of 10 per cent or more of the electorate.
3. By the approval of the electorate after balloting on the issue (placed on the ballot after receipt of a petition bearing the signatures of 5 per cent of the voters).

Once established such a library is to be supported by an annual tax levy which may not exceed 4 1/2 mills.

NEBRASKA

A. State:

State Library. Headed by the clerk of the supreme court as state librarian and supervised by the judges of that court serving as a state library board, the library is little more than a legislative reference section.

State Library Commission. This commission, composed of six members appointed by the governor, advises local libraries. It encourages the extension and improvement of library services throughout the state. It also issues an annual report on the provision of library services on the local level.

B. Local:

County and Regional Libraries. The county board of each county or in conjunction with the boards of several counties, with the authorization of electors who are residents of the county only (not also municipal residents), may establish either a county library or a regional library. The libraries of any municipalities located in the counties may become a part of such a system. All tax revenues derived from the municipalities are then to go to the county for library purposes.

Under the provisions of the present (1971) statute, one section provides that the tax levy for library purposes by municipalities, townships, and counties may not exceed 3 mills. The next following section limits the levy for county and regional libraries to 2 mills. To date there has been no litigation on this conflict of law and there appears to have been no opinion from the attorney general of the state.

Municipal and County Libraries. Such libraries may be established by city councils, village boards of trustees, and county boards, and the city and town authorities may by ordinance levy a tax for their support. In townships, both the formation of the libraries and the fixing of the tax must be done by vote of the electors. Once established the library may be supported by an annual tax levy of up to 3 mills. Residents of a municipality may not also be taxed for the support of a county library.

NEVADA

A. State:

State Library. The library, headed by the state librarian, advises local level libraries on the improvement and extension of their services.

B. Local:

Regional Libraries. Any two or more political subdivisions may join in the establishment and maintenance of a regional library through written agreement by their governing bodies. (§379.143.)

County Libraries. The county commissioners are empowered to set aside a sum of money to be used to establish and maintain a free public library within the county. (§379.010.) County library districts in counties having a population of over 15,000 may merge so that there is only one library district within each county. Newly formed county library districts may include only those areas of the county not presently served by an established library and may levy a tax only in the area served. (Opinion Attorney General 169, August 28, 1964.) (§379.050.)

County Library Districts. The boundaries of such districts are to follow the geographical boundaries of school districts. Through an involved process there is provision for both the county board and the electorate to have a voice in the creation of such a district. Once established, annual support may be provided in the form of a tax, to vary in amount not to exceed 15 cents per $100 valuation on property in the district. (§379.021.) A town library may be merged into such a district library with the approval of both sets of trustees.

Municipal Libraries. The governing body of a city may either constitute itself the governing authority of its library or may appoint a board of library trustees. The law makes no explicit provisions for the financing of municipal libraries. (§379.090.)

NEW HAMPSHIRE

A. State:

State Library. The library, originally conceived as a legislative reference service, has become increasingly important in recent years because it administers both state and federal aid monies. It is subject to the supervision of the state library commission.

State Aid. The state library commission utilizes state and federal funds to "increase, improve, stimulate and equalize public library services." (§201-A:11.) Any library participating in the district system (see below) and demonstrating to the "satisfaction" of the commission an ability to provide adequate local library service is eligible to receive state aid annually in the amount of $100 for improvement of reference services; plus additional aid in the form of dollar-for-dollar matching grants, to be used for book purchases. (§201-C:7.)

Libraries designated as "service centers" are eligible to receive state aid based on the population served. The town or city in which the service center is located must match such grants on a dollar-for-dollar basis. Book resources are to be strengthened with such aid money. This may be up to $500 annually and certain qualifications regarding service must be met. (§201-C:10.)

B. Local:

District Library Systems. The state is initially divided into four library districts and the library commission may subsequently create additional districts. Each district shall be composed of service center libraries and affiliated libraries. The state library commission shall determine the boundaries of the districts. Each affiliated library in the district shall have one member on the district advisory council. An affiliated library shall be designated within each district as a service center for the purpose of providing improved book collections and other library services for neighboring communities.

Municipal Libraries. Any town may upon majority vote of its electors establish a library. The city council or equivalent body may also establish a library. Annually a sum adequate for the support of the library shall be appropriated by the municipality.

NEW JERSEY

A. State:

Division of the State Library, Archives, and History. The division, a unit within the department of education, is concerned with: the extension and development of library service throughout the state; law and reference services to state government; interlibrary loan and reference services to libraries in the state; records management for state and local governments; maintenance of the state archives; and library services to the blind and handicapped. Under a 1967 law (§18A:74-7 et seq.) the state library directly administers state library aid funds.

State Aid. Local and county public libraries which receive support from local tax sources are eligible to receive state aid at a rate which varies between $0.25 and $1.25 per capita depending upon the local level of support. No library may receive more than 1/2 of its annual appropriation from state aid sources. (§18A:74-3.)

B. Local:

Regional Libraries. Any two or more counties may establish and maintain a regional public library upon the adoption of resolutions to that effect by their governing boards. Such a library is to be supported by taxes levied on property in the components of the region. Municipal libraries may or may not be part of such a system.

County Libraries. The board of chosen freeholders may establish a free county library only with the approval of the voters of the county (except in counties with a population of less than 150,000, where a county library may be established by resolution of the board. Such a library shall be supported by an annual tax levy of not less than 1/15 mill. The exact amount of the levy is to be set by the board of chosen freeholders.

Municipal Libraries. A municipality may establish a free public library upon receipt of authorization of a majority of the voters in a general or special election. To support a municipal library a tax equal to at least 1/3 of the mill on assessable properties shall be raised annually. The exact amount of tax to be levied to support the library shall be set by the taxing authority.

NEW MEXICO

A. State:

State Library Commission. The commission, composed of four appointees of the governor and the chairman of the state board of education, supervises the state library. The state librarian serves as executive secretary of the commission. In addition, the commission is charged with the extension and improvement of library services throughout the state. To this end it is designated to administer all federal monies which may be received and those which may be appropriated by the legislature for disbursement within the state.

B. Local:

County and Municipal Libraries. The governing body of the county or the municipality may appropriate money for the formation and support of a local library. In addition, bonds may be issued for capital purposes. Several municipalities and/or counties may merge library services to form a library region, if permission from the state library commission is obtained prior to the implementation of such a merger. In addition, counties or municipalities may contract with existing library facilities and thereby secure privileges at these facilities for the use of their residents.

No amount or limitation is set upon taxation for library purposes in this jurisdiction. In addition, cities may issue bonds for the erection of public library buildings (Bachechi v. City of Albuquerque, 29 N.M. 572,224 P. 400) as can counties, by law. (§15-49-2.)

NEW YORK

A. State:

State Library, State Library Extension Service. Organized as a department of the state university and charged with the extension of library services and the administration of state aid, the state library works closely with the local libraries in the state. The regents of the university have the power to fix standards of library service. Every public library system must meet these standards to be eligible for state aid. The state library makes recommendations on the standards to be established by the regents. If a library fails to meet the requirements set by the regents not only does it lose state aid but it also may not receive the proceeds of any local tax levied for its support.

State Aid. To foster the improvement of library service, the department of education shall make available financial assistance to public library systems under the following plan:

1. Ten thousand dollars ($10,000) where the library system serves less than one county.

2. Fifteen thousand dollars ($15,000) where the library system serves one entire county.

3. Where the library serves more than one county, the system shall be entitled to receive $20,000 for each entire county served and/or $10,000 for each county which is in part served by the system. (Education Law §273.)

Area, per capita, and several other types of grants are also given. Grants up to $100 annually are also available to any free library.

B. Local:

Library Systems. Only those libraries which are organized into systems are eligible to receive state aid monies. A library system must serve at least 200,000 people or an area of 4,000 square miles, and is defined as:

1. A library established by one or more counties;

2. A group of libraries serving an area including one or more counties in whole or in part;

3. A library of a municipality containing one or more counties (that is, New York City); or

4. A cooperative library system approved by the commissioner of education.

Free Public Libraries. Any city, county, town, or school district may establish and maintain a free public library by action of the governing body (except for school districts) or with the approval of the voters. Once the library is established the governing body of the municipality or the voters may levy a tax for its support. (11 Op. State Compt., 435, 1955.) A tax levy set by the voters can be changed only by the voters. (7 Op. State Compt., 70, 1951.)

The appropriation of funds for the support of a library is the responsibility of the jurisdiction levying the tax, but the preparation of library budgets and the expenditure of the money so appropriated is entirely under the control of the board of library trustees. (9 Op. State Compt., 114, 1953; Op. Counsel Educ. Dept., Nov. 8, 1951.) However, real or personal property purchased with tax funds is owned by the taxing jurisdiction. (4 Op. State Compt., 609, 1948.) The spending of money produced by bond issues, on the other hand, is controlled by the issuing unit of government. (1953 Op. Atty. Gen., 141.)

Library taxes must be levied uniformly throughout the taxing jurisdiction, even if it includes an incorporated village with its own tax-supported library. (9 Op. State Compt. 105, 1953; 7 Op. State Compt., 387, 1951; Op. State Compt., 72-14.)

NORTH CAROLINA

A. State:

State Library. The library under the department of art, culture, and history renders advice to local libraries and serves as a legislative reference service. It also collects data regarding the functioning of local libraries and administers state aid to public libraries.

State Aid. State aid is available "for promoting, aiding, and equalizing public library service." These funds are separate and distinct from the appropriation for the state library but that agency, which administers the aid plan, is authorized to retain 7 per cent of the total grant funds for overhead. (§125-7.)

B. Local:

County and Municipal Libraries. The governing body of a county or municipality may establish and support a free public library by using nontax revenues. If, however, the county or municipality wishes to levy a tax for the support of such a library, the question of establishment must be approved by the voters. In this case the governing body of the county or municipality determines the maximum levy which is to be submitted to the voters. (§153-250.8.)

NORTH DAKOTA

A. State:

State Library Commission. The state library commission is constituted ex officio by the board of administration, a five-member body charged also with various functions relating to state institutions, child welfare, and the management of state buildings. In addition to administering the state library, the commission is charged with the extension and improvement of library services throughout the state.

B. Local:

County and Municipal Libraries. A library may be established by the governing body of a county or municipality only after approval of the voters, and of the state library commission. A tax of not to exceed 4 mills is authorized for the support of such a library in a municipality or 2 mills in a county. The library tax is in addition to the general property tax and is, therefore, not subject to any limitations imposed on the property tax. (State ex rel. Arnot v. Flaherty, 45 ND 549, 178 NW 790.)

OHIO

A. State:

State Library Board. The members of the board, appointed by the state board of education, oversee the operation of the state library. Along with the state librarian, the board operates a legislative reference service and a depository for state and local governmental documents, and administers federal and state grants.

B. Local:

Regional Libraries. The boards of county commissioners of two or more contiguous counties may, by joint resolution, form a regional library district and provide for the establishment and support of a library therein. The county commissioners may levy a tax for support of such library not to exceed 1 mill per dollar on the value of taxable property of the district within their respective counties. (§3375.31.) Public libraries in two or more counties may also form an area library service organization, after approval by their boards of trustees and by the state library boards.

County Library Districts. A county library district may be created in any county which does not already have such a district and in which every school district either contains an approved library or receives approved service from one. Approval is required from the taxing authorities who have jurisdiction over each existing library to be included, at the initiative of the respective boards of library trustees. The tax levies of each constituent jurisdiction are continued, but may be reduced, and the board of county commissioners may levy a tax up to 1 mill for such a district.

School District Free Public Libraries. The boards of trustees of such libraries, after adopting their budgets, certify them to the boards of education of the districts, which may levy taxes up to 1 1/2 mills in addition to all other levies authorized. Such taxes are collected by the county treasurer and paid by him to the treasurer of the library board.

Township Libraries. A public library may be established by the electors of a township. Once created the board of township trustees may annually levy a tax of up to 1 mill for its support.

Municipal Libraries. The electors of a municipality may establish a public library to serve the residents of the municipality. Such a library is to be supported from the general fund of the municipality. In a municipality with population under 25,000, and meeting certain standards for lack of access to a public library, the municipal authority may establish a library district by resolution, and it will thereafter participate in the proceeds of the classified property tax.

OKLAHOMA

A. State:

Department of Libraries. The department of libraries board has policy-making and supervisory functions. A component of the state library is the library extension division, which disburses the library extension fund. Appropriations for aid to libraries are deposited in this fund. No formally organized program seems to exist, with the fund being disbursed at the discretion of the library extension division.

B. Local:

Multi-county Libraries. Multi-county library districts are established by the county boards of two or more counties and the governing bodies of all cities or towns with populations over 2,000 in each county or, if there are none, of the county seat town. Such districts must be approved and accredited by the department of libraries board. The voters in the several taxing jurisdictions of such districts may then adopt a special tax levy for library purposes of not less than 1 mill nor more than 2 mills, in addition to all other levies authorized. (65 Okla. §65; Oklahoma Constitution, Art. 10, §10A.) This statute does not apply to the public library system of a county containing a city with population over 250,000, except by concurrent action of authorities of the library, the county, and the biggest city therein.

County Libraries. Any county may establish a free public library, which shall be supported by an annual levy of not more than 1/2 mill per dollar on all taxable property within the county. (65 Okla. 61.)

Joint City-County Libraries. Any county having within it a city of not less than 100,000 may combine its funds with the funds of such a city to be disbursed for the purposes of providing free public library facilities. Counties with populations over 250,000 joining in such a library may tax property at a rate of not less than 1 mill nor more than 2 mills for library support. (65 Okla. §153, State Constitution Art. 10, §10A.)

Municipal Libraries. The city council or legislative body of any municipality has the power to establish and maintain a free public library. Support for such a library is equivalent to the yield from an annual levy of not less than 1/2 mill nor more than 2 mills. (65 Okla. §71.) The amount received from the annual library tax must not exceed the amount actually expended on library services. (C.D.Coggeshall and Co. v. Smiley, 142 Okla. 8, 285 P 48; In re Bliss, 142 Okla. 1, 285 P 73.) Operations of such a library are to be controlled by applicable provisions of the city charter, in those chartered cities. (State ex. rel. Brown v. Dunnaway, 207 Okla. 144,248 P 2d 232.)

Metropolitan Library Act. Special provisions apply to joint city-county libraries whose service area consists of at least one county but less than two, when the population of the county is at least 500,000. However, a smaller county with a joint city-county public library may also elect to come under the provisions of this act (65 §551 et seq.) The constitutional tzx levy authorization described above applies also to these systems.

OREGON

A. State:

State Library. In addition to supervising the state library and gathering statistical data regarding all libraries within the state, the trustees of the state library are charged with the administration of the state aid program to public libraries.

State Aid. The trustees of the state library are authorized to allot grants-in-aid to county, regional, or other public libraries and to counties without existing library facilities for cooperative library arrangements. Grants are normally given for no more than 3 years, but may be extended for two additional years by the trustees of the state library. (§357.715.)

B. Local:

Regional Libraries. Two or more counties may establish a regional library. Taxes may be levied, as for individual county library systems, for the support of such a library. (§357.415.) Incorporated municipalities of not less than 4,000 and having a tax-supported library may decide not to be included within a regional or county library system. If they so decide, then property in such a municipality may not be taxed for library support and the residents of such a municipality may not use the library facilities provided by the regional library. The library tax is included within the over-all constitutional limitation imposed on millage for local governments. (Atty. Gen. Opinions, 1944-46, p. 11.)

County and Municipal Libraries. Any county or municipality may establish a free public library. An annual tax may be levied for the support of such a library on all taxable property, if approved by the voters. There is no limitation on the amount of the tax, but it is subject to the constitutional limitation noted earlier. (Atty. Gen. Opinions, 1946-48, p. 11.) Expenditures of municipal libraries are subject to the review of the head of the municipality. (Atty. Gen. Opinions, 1926-28, p. 249.)

PENNSYLVANIA

A. State:

State Library. The library is a division of the department of public instruction. In addition to giving advice to local libraries and working to promote an extension of library facilities throughout the state, it administers state aid money.

B. Local:

State Aid. Local libraries must receive financial support equal to at least 1/2 mill or $2 per capita, whichever is less, in order to qualify for the state aid program. The amount of aid in addition to other grants may be up to 50 per cent of local spending in excess of the qualifying minimum, but is not to exceed 25 cents per capita.

The state librarian may designate up to 30 libraries as "district library centers," with these libraries receiving an additional 25 cents per capita for all persons in the enlarged service area.

The state librarian shall also designate four libraries in stipulated locations as "regional library resource centers," eligible for additional aid not to exceed $100,000 annually. (24 Pa. §4303.)

State aid is also given to county libraries in amounts ranging from 20 to 125 per cent of the county appropriation, depending on the classification of the county.

Municipal and County Libraries. The governing body of the county or municipality may establish a public library after approval by the electors. Municipal officials may, however, increase the tax rate above that approved by the voters, but in no case can such a tax exceed 3 mills. The establishment and support of the library may be submitted to the electorate for approval. (24 Pa. §4401; 4402.) Property may be taxed only for the support of one library. Thus a property owner may not be taxed to support both a municipal and county library.

RHODE ISLAND

A. State:

State Library. The state library, which is within the department of state, is primarily a law library and depository for official documents. It operates in conjunction with the legislative reference bureau.

Department of State Library Services. This executive department, whose director is appointed by the governor, promotes and develops library services throughout the state, makes rules for granting state and federal funds, and gives advice and assistance to libraries. It also oversees the interrelated library system within the state (five libraries).

State Aid. Aid to municipal libraries shall be within a range of 25 cents to 50 cents per capita, with the amount received in no case to be greater than the local support for the library. (§29-6-2.) Grants-in-aid are available also for the construction or improvement of free public libraries, upon determination by the director of the department of state library services that such a grant is necessary. Those libraries designated as interrelated libraries are eligible for additional aid in the amount of 25 per cents per capita. Matching grants are also given for construction and capital improvements.

B. Local:

Municipal Libraries. The electors of a town or a city council must determine if a library shall be established, and appropriate money for its establishment. In the case of a town, the electors are to determine the amount of tax for library support. In cities the city council is to appropriate the sum it deems necessary for the support of the library.

SOUTH CAROLINA

A. State:

South Carolina State Library. Under a board of directors appointed by the governor, this agency gives advice to the boards of regional libraries and is responsible for extending public library service to rural areas and for setting standards for library services.

B. Local:

Regional Libraries. This type of library may be defined as either a single library or combination of two or more libraries. It is established by action of the electorate and is supported by an annual property tax of not more than 2 mills.

County and Municipal Libraries. A county, township, school district, or municipality may establish and operate a free public library, with approval by the electorate. The legislative body establishing such a library may levy an annual tax of not more than 2 mills to support such a library. (§42-114; 42-125.)

SOUTH DAKOTA

A. State:

State Library. The library, supervised by the state library commission, has the responsibility for library extension services.

B. Local:

Regional Libraries. The state library commission must first propose or approve the establishment of a library region; the law is not clear on how such regions are established but, upon their establishment, the boards of the counties appoint a board of library trustees. Regional libraries are supported by tax levies of the several counties at the same rate authorized for county libraries.

County Libraries. A county free public library shall be established by the board of county trustees in response to a petition. Support for such a library shall be from an ad valorem tax at a rate of not more than 1 mill per annum. (§14-2-12.) The exact amount of tax to be levied within this limitation is to be determined by the library board and levied by the county board. (Atty. Gen. Report, 1931-32, p. 479.)

Municipal Libraries. A municipality or township may establish a public library with the approval of the electorate; in third class municipalities, governing authorities may establish a library on their own initiative. A tax of not more than 2 mills may be levied annually for the support of an established library, and not more than 2 mills in addition for a library building fund. (§14-4-8.) A municipality having a public library may not be taxed also for the support of the county library. (Atty. Gen. Report, 1931-32, p. 479.)

TENNESSEE

A. State:

Department of Public Libraries and Archives. This is a division of the state department of education and has both extension responsibilities vis-a-vis the local libraries and the responsibility for administering any state funds made available for library aid.

B. Local:

Regional Libraries. Two or more counties may join together and create a regional library service. Such a service is to be supported by a property tax, and may also receive money under contract with the state library agency.

County, City, and Town Libraries. The governing body of any county or incorporated municipality may establish and maintain a public library therein, and may levy a property tax for its support. If there is already a tax-supported library in a county, the county court may nevertheless tax the whole area of the county and thereafter divide the proceeds with the board of the existing library or libraries in proportion to the population served. Apparently a municipality may decide to provide the necessary funds for library operation from its general fund rather than levying a special library tax. (Henderson v. Franklin, 174 Tenn. 667, 130 SW 2d 108.)

TEXAS

A. State:

State Library and Historical Commission. The commission, composed of members appointed by the governor, oversees the operation of the state library. It is also responsible for administering state aid to public libraries. The state library and historical commission shall establish and encourage a state library system, consisting of major resource centers, area libraries, and community libraries. (Article 5446a(D).)

State Aid. The program of grants established may include the following types of grants:

1. System operation grants.
2. Incentive grants.
3. Establishment grants.
4. Equalization grants. (Article 5446a(E).)

B. Local:

County Libraries. The county commissioners of a county may establish and support a free public library for the use of the citizens of the county. (Article 1677.) No board of library trustees is provided for; the commissioners court itself appoints the county librarian and gives general supervision to the library. If two or more counties join to establish and maintain a single library, their commissioners courts operate jointly in supervising it. (Article 1695.) A special tax cannot be voted by the people of a county for original or additional county library support (Op. Atty. Gen., 1944, No. 0-5842), and the county may not issue bonds to construct or improve library facilities. (Opinion Atty. Gen., 1946, No. 0-7118.)

Municipal Libraries. The governing body of a municipality is empowered to establish and maintain a public library. It may appropriate from the general revenues of the municipality for the support of the library. (Article 1015(33).) Apparently cities, like counties, may not levy a special library tax, but cities with populations over 8,500 do have the right to issue bonds to build or improve libraries. (Article 1269j-4.1.)

UTAH

A. State:

State Library. The library is controlled by the state library commission. It is to work for the extension and improvement of library services and facilities throughout the state. In addition, it administers state funds appropriated for library aid.

B. Local:

County Libraries. The county commissioners may establish and maintain a free public library within the county. The commissioners may annually levy a tax to not exceed 3 mills to finance the library. Municipalities maintaining public libraries shall not be subject to this tax. (§37-3-1.)

Municipal Libraries. The governing body of the municipality may establish and maintain a free public library. An annual tax of up to 3 mills may be levied for the support of such a library. (§37-2-1.) Under present legislation, this tax is not subject to statutory levy limitations.

VERMONT

A. State:

Department of Libraries. The department is charged with the extension and improvement of library facilities and services throughout the state. In addition it administers the state aid program. The state librarian, who heads this department, is appointed by the governor.

State Aid. Under the provisions of 22 Vt. §631, up to $100 worth of books may be supplied by the state library for a municipal library which has just been established.

B. Local:

Municipal Libraries. A municipality may establish and maintain a public library and appropriate up to $3 per "ratable poll" for the establishment of such a library. It may annually appropriate such a sum as is voted by the electors at the annual town meeting for the support of the library. (22 Vt. §141; 142.)

VIRGINIA

A. State:

State Library. The library is primarily a legislative and general reference service. It is directed by a state library board. It is also charged with the administration of the state aid program and sets minimum standards for library operations.

State Aid. Two types of grants are available to Virginia libraries: (1) development grants to county or regional libraries to improve services available in rural areas at a per capita rate of \$1; (2) grants to improve library standards of service on a matching basis with locally provided funds (35 cents state to \$1 local); as well as per capita and area grants; maximum grant varies with population (§42.1-47 and 42.1-48.)

B. Local:

Regional Libraries. Two or more adjoining counties, or municipalities and the contiguous county or counties, may upon action of their governing bodies join by contract in the establishment and maintenance of a regional library system. If existing libraries are to be merged into the regional system, the library boards must agree to the merger as well. Once established, such libraries shall be provided with funds to meet the minimum state standards. (§42.1-37 and 42.1-38.)

County and Municipal Libraries. The governing body of a county of municipality may establish a free public library. Such a library is to be supported by either an appropriation annually from the general fund of the municipality or the receipts from a special levy for library support. (§42.1-33.)

WASHINGTON

A. State:

State Library. The library is charged with general reference functions. It is controlled by the state library commission. The commission is responsible for the extension of library services and the upgrading of library facilities throughout the state.

B. Local:

Regional Libraries. Two or more counties or other governmental units upon the action of their legislative bodies may join in the establishment and support of a regional library. The expenses of the library are to be apportioned among the participants. (§27.12.080.)

Intercounty Rural Library Districts. As defined by the statutes, such a district is a municipal corporation organized to provide library service for all areas outside incorporated municipalities within two or more counties. (§27.12.010.) Such a library may be established by the vote of the electors, after resolution of the county board or petition of 10 per cent of the taxpayers residing in the proposed district. Alternatively, the county commissioners of counties included in the district may establish such a district by majority vote, in joint session, so long as a majority of the commissioners of each county are present, but no county shall be included if a majority of its commissioners vote against its inclusion. (§27.12.100.) Funds for such a district shall be provided by an annual tax of not more than 2 mills, levied by the respective county boards. (§27.12.150.)

Rural Library Districts. A rural library district is defined as a library serving all the area of a county not included within incorporated areas. Such a library may be established by petition of the taxpayers to the county commissioners who shall place the question on the ballot for the voters to decide. If such a library is established, the county commissioners shall provide for its support by levying a tax on all property in the district at a rate not to exceed 2 mills per annum. (§27.12.050.)

Municipal and County Libraries. A library may be established by action of the legislative body or by a petition from the taxpayers, placing the question before the voters at the next general or special election. (§27.12.030.)

WEST VIRGINIA

A. State:

West Virginia Library Commission. This commission appoints a professional librarian as its secretary; he is in charge of extension work, in addition to other duties. The commission administers the state aid program, of which the scope and the amount are determined by legislative appropriations, and is directly responsible for the operation of regional libraries.

B. Local:

Regional Libraries. The plans for library regions are drawn up by the state library commission, which then submits the plan for approval to the county courts of all counties included. Each county must adopt the plan by majority vote. Thereafter, the state library commission operates the regional library; it hires employees, fixes their salaries, buys sites and erects buildings, and performs all other necessary acts. A regional library may also be established by agreement of two or more counties, through a contract which, among its other provisions, apportions expenses among the participating counties.

County and Municipal Libraries. Any governing authority, by itself or in cooperation with one or more other governing authorities, may establish and support a free public library. Such authorities may appropriate sums for the support of the library from its general fund or levy a special library tax annually, with approval of not less than 60 per cent of the voters. (§10-1-2.) The authority to establish a library is permissive and not mandatory. (Kanawha County Public Library v. County Court, 143 W.Va. 385, 102 SE 2d 712.)

WISCONSIN

A. State:

State Library. The library is basically a legislative reference and general research facility. It has little contact with the local libraries and serves as a depository for state and local documents.

Free Library Commission, Division for Library Services. Organized administratively as a division of the department of public instruction, the commission works for the extension and improvement of library facilities and services throughout the state.

State Aid. State aid is extended only to library systems (see below). (§43.24.) It consists of:

1. 50 cents per capita.
2. From $6 to $18 per square mile, depending on the number of counties included in the system.
3. A sum equal to 7 per cent of local and county spending for library service in the past year.

Planning grants are also given to reimburse the expenses of county library planning committees up to a maximum of $2,000.

B. Local:

Library Systems. Library systems are planned by county library planning committees. (Where there are county library boards, the board serves as a planning committee.) They may include either a single county or more, but no more than one system can exist within a county. There are numerous requisites for such a system, for which the plans must first be approved by the division for library services and then approved by the county board or boards. (§43.11; 43.13.) Systems may be either federated (in which individual libraries retain their identify and property but agree on systemwide functions and services) or consolidated (into which existing libraries are completely merged). (§43.19; 43.21.)

In a county system of libraries, each county determines the amount of its spending in each city and village, and charges the municipalities accordingly. They must then levy a special library tax and can be compelled to pay the amount so assessed. (§43.57.) The county itself may also levy a library tax; incorporated places may be exempted if their spending for a library fund is as least equal to the amount they would have to pay under the county levy.

County Libraries. The county board of a county with a population in excess of 150,000 may establish and support a public library. A special library tax may be levied to support such a library. (§43.33.)

Municipal Libraries. Every municipality has the authority to establish and maintain a public library and may annually levy a tax or appropriate monies from the general fund to support such a library. The governing board of the municipality has the exclusive power to levy such a tax (4 Op. Atty. Gen., 609 (1915).), which must however be approved by the division for library services. (§43.52.) Special provisions apply to cities of the first class (i.e., Milwaukee), which may contract with the county to provide library services thereto.

WYOMING

A. State:

State Library, Archives, and Historical Board. This organization performs general and legislative research and reference functions. In addition, it has the responsibility for overseeing the extension and improvement of library services throughout the state.

B. Local:

County Libraries. Once a suitable site has been guaranteed permanently for use as a public library, the county commissioners may levy a tax of up to 2 mills on all taxable property in the county to provide for the establishment and support of a free public library. (§18-309.)

Municipal Libraries. Cities and towns have the power to establish and maintain public libraries, to erect buildings for them, and to purchase books and other appropriate material. There is no special grant of taxing power to them for this purpose.

Appendix II

- TABULATED RESPONSES TO QUESTIONNAIRES -

LOCAL GOVERNMENTS

Index

Page

Questionnaire Form: Used for Both Municipalities and Counties 2

Responses from Municipalities by State 3

Responses from Counties by State 26

QUESTIONNAIRE

Name of Public Jurisdiction ______________________________

State ______________ Name and title of official completing questionnaire:

______________________________ Date ______________, 1973

FINANCIAL DATA FOR PUBLIC LIBRARIES

(A public library is defined as a library that serves free all residents of a community, district, or region, and receives its financial support in whole or in part from public funds. For purposes of this questionnaire, the definition would encompass a public library which may have both a central and a branch operation.)

*****

1. What is the name (or names) of the public library to which public funds are appropriated? ______________________________
____

2. Are the funds available for the public library appropriated from the general revenues? Yes ______ No ______.

3. If the answer to Question 2 is "No," please provide the following information:

Column 1 a/ Name of Dedicated Revenue Source(s)	Column 2 b/ Legal Tax Rate or Revenue Fee Authorized	Column 3 c/ Effective or True Tax Rate or Revenue Fee	Column 4 d/ Total Amount Received For FY-1972

The following instructions refer to Question 3 above:

a/ Write in the name of the tax source or fee for those revenues earmarked by law for the financial support of public libraries.

b/ Fill in the appropriate tax rate or revenue fee authorized by law (state and/or local legislation) for the financial support of public libraries.

c/ (1) If property taxes are the legal source for financing public libraries, where actual ratio of assessed value to market value is less than set forth by law, enter effective or true tax rate.

(2) Where law permits the levying of a tax or fee up to a specified maximum, enter the actual tax or fee rate levied.

(3) Where the effective tax rate or revenue fee is identical to the legal tax or fee listed in Column 2, do not complete Column 3.

d/ Enter the amount of funds received from the appropriate dedicated revenue source(s) as shown in Column 1.

4. What was the total amount appropriated (or transferred) for public libraries for the 1972 fiscal year? $______________.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Alabama
State

Municipalities

	Funds Available from Gen. Rev.		If "no"			
City & Name of Library	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	Total Amount Received for Fiscal Year 1972
Public Library of Anniston & Calhoun County	x					$ 202,884.00 (City of Ann. $138,217 (Calhoun Co. 47,570 (APLS System (Enrichment 11,856 (Dept. of Pensions & Sec. 4,161
Auburn, Hollifield Memorial Library	x					$ 17,752.89
Birmingham Public Library	x					$1,135,000.00
Dothan, Geo. S. Houston Memorial Library	x					$ 41,000.00 cash appropria. 6,861.96 paid by city 47,861.96 for util. & Ins
Florence-Lauderdale Public Library	x					$ 32,000.00 Regular 1,588.00 Special 33,588.00
Gadsden Public Library	x					$ 154,446.92
Jasper, Carl Elliott Regional Library	x					$ 3,000.00
Mobile Public Library	x					$ 475,000.00 (Books-$100,000 (Oper.-$375,000

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Arizona
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972	
Flagstaff Public Library		Partly	Property Tax	1.5 mills of assessed val.		$ 56,357.00	
			State aid, unrestricted			15,206.00	
			County aid, unrestricted			7,865.00	
			General revenue			79,428.00	$158,856.00
Phoenix Public Library	x					$2,332,277.00	
Tucson Public Library	x		Contract with Pima County provides approximately 23% of budget; county funds come from separate county levy for libraries but Pima Co. does not operate its own libraries.			$1,985,277.00	
Winslow, Roxanne Whipple Memorial & County Library	x		Became County Library 1972-73 fiscal year. Funds will now be available from state and county sources as well as City.			$ 8,000.00	

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Arkansas
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Camden, Public Library of Camden & Ouachita County		x	Library tax	1 mill		$ 34,707.33
Magnolia, Columbia County Library		x	Library tax	1 mill		$ 33,351.82
El Dorado & Union County, Barton Library		x	Taxation; levied on all taxable property, both real & personal subject to taxation in the corporate limits of the City of El Dorado and Union County	1 mill by city 1 mill by county		$ 30,986.00 34,122.00 65,108.00 (Tax money actually collected)
Little Rock Public Library		x	Real and Personal property tax	1 mill on the dollar		$ 232.739.00
West Memphis Library & West Memphis Branch Library	partly					$ 4,000.00 (General Fund 19,473.00 (1 mill tax 23,473.06

California
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Anaheim Library	x					$ 816,000.00
Bakersfield *						
Burbank City Library		x	Property taxes	Current rate 17¢ per $100 assessed value. No restrictions.		$ 595,000.00 (est.)
			Library revenues for book & film rentals, penalties, etc.			30,000.00 (est.)
			Sales Tax Revenues			85,000.00 (est.)
						710,000.00
Fremont: Centerville, Central Park, Irvington Libraries-City of Fremont provides buildings only. Other expenses paid by County of Alameda	x					$ 122,426.00
Long Beach Public Library		x	Property taxes	Sufficient to maintain a public library	.19502 per $100 A.V.	$ 1,832,129.00 (actually approp. $2,110,412.00
Richmond Public Library	x					$ 615,231.00
Salinas, John Steinbeck Memorial Library	x					$ 290,485.00
San Jose Municipal Library	x					$ 1,816.051.00
San Diego Public Library	x					$ 3,419,564.00 (includes $576,658 appropriated to other City Departments for Library operations, service,,and supplies; i.e., to Public Works for custodial service for Library Facilities, etc.)
Visalia, City of Visalia Public Library	x					$ 154,756.00

* Does not maintain a library; is maintained by County of Kern

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Colorado
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"				
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	Total Amount Received for Fiscal Year 1972	
Boulder Public Library	x (the majority)					$ 223,444.00	(Gen. Fund)
			Prop. tax	.33 mills		45,486.00	
			County support			36,750.00	
						305,680.00	
Denver Public Library	x					$ 466,000.00	(from Spec. (Lib. Trust (Fund
						3,864,900.00	(gen. fund.
						4,330,900.00	
Englewood Public Library	x					$ 149,284.00	
Fort Collins, City of Fort Collins Public Library	x					$ 148,378.00	

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Connecticut
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"		Effective Rate	Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate		
Bridgeport Public Library		x	Library Tax	1.5 mills on grand list		$ 861,718.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Delaware
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Elsmere						

No library within town limits; handled by state and county

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Florida
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972	
Clearwater	x					$ 208,774.00	
Jacksonville: Haydon Burns Public Library (main & 9 branches)	x					$ 1,649,128.00	
Melbourne Public Library Eau Gallie Public Library	x					$ 166,732.00	
Tampa Public Library	Partly					$ 380,000.00	(Hillsborough (County
				.7361 mills		873,963.00	(Taxes for (Library Fund
						184,515.00	(State Library
						1,438,478.00	(Grants
Winter Park Library Association	x					$ 65,500.00	

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Illinois
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Bloomington: Withers Public Library		x	Library Tax	.15/$100	.15/$100	$ 249,207.00 (amount appr. ($316,025
Decatur Public Library		x	Property Tax	.20 per $100 assessed value		$ 662,859.00 (amount appr. ($735,550
Evanston Public Library		x	Property Tax	$.22/$100 equalized assessed valuation	$.1989/$100 equalized assessed valuation	$ 771,555.00 (appropria- (ted
Peoria Public Library and branches		x	Library Tax Service Fees Interest Income	1.5 per $100		$ 880,561.00 98,864.00 9,018.00 988,443.00 (amount appr. ($1,036,034
Rockford Public Library		x	Property Taxes	.0015		$ 1,031,206.00 (amount appr ($1,071,149

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Iowa
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Ames Public Library		x	Property Tax Liquor Profits User Fees			$ 151,233.80 25,000.00 9,340.97 185,574.77 (amount appr. ($182,797
Bettendorf Public Library	x					$ 120,428.00
Burlington Public Library	x					$ 159,963.00
Cedar Falls Public Library	x					$ 124,571.00
Cedar Rapids Public Library	x					$ 431,674.00
Des Moines Public Library	x					$ 1,074,069.00
Dubuque and Dubuque County: Carnegie-Stout Public Lib.	x					$ 260,014.65
Marshalltown Public Library	x					$ 118,497.44
Rock Rapids Public Library	x					$ 15,557.41

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Maine
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Bangor Public Library	x					$ 129,690.00
Portland Public Library	x					$ 326,070.00
Westbrook: Walker Memorial Library	x					$ 32,836.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Massachusetts
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Cambridge Public Library	x					$ 618,611.31
Haverhill Public Library	x					$ 189,086.02

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Montana
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Bozeman Public Library		x	Property Tax Levy Sundry	3.5 mills		$ 39,707.12 2,869.73 42,576.85 (Actual appro ($54,315.78
Butte Public Library	x			.344 1971-72 levy *		$ 23,645.61
Great Falls Public Library	x					$ 334,938.60
Missoula City-County Library	x					$ 134,610.00

* Although response indicated appropriation from general revenues, it appears that the levy was based on a dedicated tax source.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

New York
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Albany Public Library	x					$ 600,000.00
Buffalo & Erie County Public Library	x					$ 7,377,711.00
Endicott: George F. Johnson Memorial Public Library	x					$ 163,700.00
Lindenhurst Memorial Library		x	.57 mills			$ 222,780.00 (amount (appro. ($238.230
Niagara Falls Public Library	x					$ 425,567.00
Oneida Public Library, Sherrill-Kenwood Public Library	x					$ 30,400.00
Rochester Public Library	x					$ 2,715,875.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Ohio
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Dayton (see county library- Montgomery County)						
Middletown Library	x	(on a county rather than municipal basis--library operated by Butler County				
Youngstown (see Mahoning County)						

Oklahoma
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Ardmore Public Library	x					$ 80,417.04
Enid: City-County Library of Enid and Garfield County	x					$ 110,884.00
Midwest City: Metropolitan Library Commission		x	Ad valorem County tax Levy			*
Ponca City Library	x					$ 84,070.00
Shawnee: Carnegie Public Library	x					$ 55,286.00
Tulsa City-County Library		x	Ad valorem tax	2.0 mills	1.9 mills	$1,453,193.00

* Information not provided on questionnaire

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Rhode Island
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Cranston Public Libraries	x					$ 172,552.00
Newport Public Library	x					$ 130,000.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

South Dakota
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Huron Public Library		x	Tax Levy	2 mills		$ 71,554.76
Rapid City Public Library	x					$ 328,767.00
Watertown Regional Library		x	*	2 mills		$ 55,400.00

* Not shown on form

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Tennessee
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Bristol Public Library	x					$ 40,000.00
Chattanooga Public Library	x					$ 457,000.00
Kingsport: J. Fred Johnson Memorial Library	x					$ 156,609.00
McMinnville: Wm. H. & Edgar Magness Community House & Library	x					$ 3,600.00 (City of (McMinnville 3,600.00 (County of 7,200.00 (Warren
Memphis Public Library & Information Center & Shelby County Libraries	partly		City Library Tax (supplemented from General Tax Fund)	3¢ per $100 assessed valuation in City		$ 618,946.00 (City Library (Tax 1,380,450.00 (City Supple- (ment 225,000.00 (County Gen. 2,224,396.00 (Fund
Nashville: Metropolitan Public Libraries (Metropolitan Govt. of Nashville & Davidson County)	x					$1,421,298.00
Oak Ridge Public Library	x					$ 161,793.00
Shelbyville: Argie Cooper Memorial Library	x					$ 10,000.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Texas
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Amarillo Public Library	x					$ 545,460.00
Beaumont: Tyrrell Public Library	x					$ 235,242.00
Dallas Public Library	x					$ 4,023,703.00
Denton: Emily Fowler Public Library	x					$ 79,116.85
El Paso Public Library	x					$ 762,601.00
Irving, City of Irving Library	x					$ 151,058.00 (10/1/71-9/30/72)
Kingsville: R. J. Kleberg Public Library	x					$ 80,304.00
Lubbock City-County Library	x					$ 188,249.00 (City 125,499.00 (County 313,748.00
Waco-McLennan County Public Library	x					$ 291,017.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Vermont
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Burlington: Fletcher Free Library	x					$ 124,265.40
Rutland Free Library Association	x					$ 79,933.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Washington
State

Municipalities

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Aberdeen Public Library	x					$ 91,224.00 (appropriated; ($88,979.59 (expended
Bellevue Public Library (Bellevue & Lake Hills Branches)	x					$ 336,151.00
Mountlake Terrace Public Library	x					$ 42,490.47
Moses Lake Public Library	x					$ 43,458.00
Olympia: Timberland Regional Library	x					$ 124,444.00
Port Angeles: North Olympic Library District (City & County Libraries combined effective 1/1/73)	x					$ 163,404.64
Seattle Public Library	x					$3,567,359.00
Spokane Public Library	x					$ 40,726.00

Wisconsin
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Municipalities

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972	
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate		
Appleton Public Library	x					$ 180,804.00	
Beloit Public Library	x					$ 130,276.00	
Eau Claire Public Library		x	Real Estate & Personal Property Taxes	$1.21 per 1,000 assessed valuation	$.55 per 1,000 equalized valuation	$ 219,250.00	
Madison Public Library		x	Property Tax	1.10 mills	.715 mills	$ 1,127,360.00	(appropriated: ($1,353,480
Milwaukee Public Library System	x					$ 5,280,885.00	(not includ- (ing capital (improvement (construction (or remodeling (funds
Neenah Public Library		x	Property tax levy	40.84 per $1,000*	$33.30 per $1,000*	$ 211,943.00	
Oshkosh Public Library	x					$ 423,705.00	
Racine Public Library	x					$ 520,333.00	
West Allis Public Library	x					$ 368,501.00	

* Apparently refers to total property tax levy which would include funds available for public libraries.

Alabama
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Madison County: Huntsville Public Library	x					$ 36,500.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Arizona
State

Counties

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Graham County, Safford Public Library-Pima Public Library	x					$ 2,500.00
Yavapai County Library	x					$ 25,000.00
Yuma County, Yuma City-County Library	partly					$ 73,193.00

Yuma City-County Library serves the county by contract.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Arkansas
State

Counties

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Craighead County Library		x	Local Tax Rev. *	1 mill		$ 28,158.24
Mississippi County Library		x		1 mill maximum by law		$ 60,679.65 8,760.00 ** $ 69,439.65

---

* Apparently property tax base

** Received as state aid based on $.12 1/2 per capita

California
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Counties

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
El Dorado County Library	x					$ 190,886.00
Sutter County Free Library	x					$ 169,279.00

Colorado

State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Counties

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Adams County Library		x	Property taxes (Library Fund)	1.00 mill on		$ 327,746.00
Fremont County, Canon City Public Library	x		City of Canon City			$ 17,466.50
			Fremont County			2,000.00
			Town of East Canon			1,000.00
			School District			1,000.00
			Colorado Dept. of Education (Grant)			376.18
						21,842.68
Jefferson County Public Library		x	Real & Personal Property Tax	1.5 mills	1.38 mills	$ 722,036.85
			Specific Ownership Tax			58,479.88
			Class E Mobile Homes			2,024.52
			Interest on Property Tax			394.86
			Other			25,188.42
						808,124.53 (appropria- (ted ($824,597.00
Mesa County Library		x	County Library			$ 165,064.00 (appropriat- (ed ($195,835.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Florida
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Brevard County Library System	x		County Gen. Revenue			$ 652,001.00 *
Dade County Public Library System		x	Ad Valorem Tax	2 mills		$ 3,072,217.62 **
Escambia County: Pensacola-Escambia Public Library Service	x					$ 99,042.00 ***

* Includes federal, state, and funding by other local jurisdictions in the area.

** Includes state financing, library fees, and miscellaneous other income.

*** Library also supported by City of Pensacola, State of Florida.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Illinois
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
DuPage County						

Public libraries in DuPage County are financed and operated by cities and villages with special tax levies or by a special library district formed by citizens in certain areas and financed by special tax levies. None are operated by DuPage County.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Iowa
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Delaware County,						
Delaware County does not finance any library directly. Tax money is appropriated by each town in the county that has a library.						
Hamilton County,						
The towns and townships in Hamilton County levy taxes for support of their libraries, but no overall county tax is levied.						
Jackson County,						
None						
Scott County	x					$ 114,619.02

Maryland
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Counties

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no": Name of Ded. Rev. Source	If "no": Legal Rate	If "no": Effective Rate	Total Amount Received for Fiscal Year 1972	
Allegany County Library System	x					$ 105,930.00	
Baltimore County Public Library	x					$ 300,000.00	(Capital (Budget: (Gen. Funds.
						4,245,693.00	(Operating (Budget: (Gen. Funds
						330,164.00	*
						180,000.00	*
						4,755,837.00	
Cecil County Library	x					$ 60,000.00	
Prince George's County Memorial Library	x					$ 4,618,457.00	

* Received from state aid and fines and other revenues.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Montana
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	Total Amount Received for Fiscal Year 1972
Deer Lodge County : Hearst County Library		x	Property Taxes	3 mills	1.25 mills	$ 20,659.22

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

New York
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Schenectady County Public Library	x					$ 957,892.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Ohio
State

Counties

City & Name of Library	Funds Available from Gen. Rev. Yes	Funds Available from Gen. Rev. No	If "no" Name of Ded. Rev. Source	If "no" Legal Rate	If "no" Effective Rate	Total Amount Received for Fiscal Year 1972
Crawford County			Intangible Tax *			$ 95,500.00
Franklin County		x	Classified Tax	5% on Income of Stocks & Bonds		$ 4,678,187.75
Mahoning County Main Library		x	Classified Property Tax, Real Property Tax	.46 mills		$ 831,200.00 485,253.53 $ 1,316,453.53 (appropriated: $1,441,613)
Montgomery County Public Library		x	Classified Property Tax			$ 2,828,223.00
Portage County Library		x	Classified Property Tax			$ 326,782.58

* Amount received from this source not shown on form.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Oklahoma
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Comanche County: Carnegie Library	x					$ 11,137.08
Custer County: Western Plains Library System		x*				$ 67,968.18
Kay County	no county libraries					
Oklahoma County Libraries		x	Property Tax	1.9 mills		$ 1,324,508.00 (appropriated: $1,500,954
Payne County **						

* Base of tax not shown on form although 2-mill levy approved by county.

** Not clear from response to questionnaire as to whether county operates a public library.

South Dakota
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Brown County Library	x					$ 26,785.54
Davison County	No funds appropriated by county for public libraries					
Yankton County	No funds appropriated by county for public libraries					

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Tennessee
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972	
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate		
Anderson County Library Board	x					$ 15,000.00	(Building (Fund
						10,500.00	(Maintenance (& Operation
						25,500.00	
Putnam County, Clara Cox Epperson Library	x					$ 8,500.00	

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Texas
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Bexar County, San Antonio Public Library	x					$ 25,000.00
Ector County Library	x					$ 188,579.00
Nueces County Library	x					$ 39,648.00
Tom Green County Library	x					$ 164,531.00

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Washington
State

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Pierce County Rural Library District		x	Property Tax	1.31 mills		$ 855,170.00 *
Whatcom County Rural Library	x					$ 371,177.45

* Plus $3,714.51 from other sources

Wisconsin
State

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES

Counties

City & Name of Library	Funds Available from Gen. Rev.		If "no"			Total Amount Received for Fiscal Year 1972
	Yes	No	Name of Ded. Rev. Source	Legal Rate	Effective Rate	
Brown County Library	x					$ 596,735.00
Dodge County Library System	x					$ 47,248.00
Polk County	The county does not operate a library					
Waukesha County	Appropriates no money for library service and does not maintain a library. A library planning committee has been appointed but has not made a report.					

Appendix III

- TABULATED RESPONSES TO QUESTIONNAIRES -

STATE AGENCIES

State____________________________________

State Agency______________________________

____________1973

QUESTIONNAIRE

Financial Data for Public Libraries*

1. How many public libraries are there in the state?	__________ Number	
2. Does your agency require public libraries to prepare and submit periodic reports?	Yes____	No____
3. How many libraries submit such reports?	__________ Number	
4. Do the reports identify funding sources of local governments:		
by specific tax source?	Yes____	No____
by amount of funds derived therefrom?	Yes____	No____
5. If specific tax sources are not listed in the report, is the amount of funds received by public libraries from local governments indicated?	Yes____	No____
6. From these data sources does your agency prepare a regular report which shows total receipts from public funds by public library?	Yes____	No____

Name of official completing questionnaire

____

Title______________________________

*A public library is defined as a library that serves free all residents of a community, district, or region and receives its financial support in whole or in part from public funds. For purposes of this questionnaire, the definition would encompass a public library which may have both a central and a branch operation.

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES - STATE AGENCIES

1		2		3	4				5		6	
Name of Agency and number of libraries in state		Are reports required?		Number sub-mitting reports	Funding sources identified: by specific tax source?		by amount derived?		If "No," is amount indicated?		Does Agency submit report?	
		Yes	No		Yes	No	Yes	No	Yes	No	Yes	No
Alabama Public Library Service 1/	170	x		170			x		x		x	
Arizona Dept. of Library and Archives	125	x		6	x		x				x	
Arkansas Library Commission	50	x		46	x		x				x	
California State Library	188	x		185-188	x		x		x		x	
Colorado State Library	122	x		115	x		x					x
Connecticut State Library	205	x		190		x		x	x		x	
Delaware Division of Libraries	15	x		15		x		x	x		x	
Florida Dept. of State, Div. of State Library Services	134	x		134	x		x		x		x	
Georgia, Div. of Public Library Service, Dept. of Education	52	x		52	x		x				x	
Idaho State Library	101	x		101	x		x				x	
Illinois State Library	512	x		510	x		x				x	
Indiana State Library	241	x		239	x		x				x	
Iowa State Traveling Library	459	x 2/		20-25		x	x		x		x	
Kansas State Library	309	x		269	x		x		x		x	

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES - STATE AGENCIES

1		2		3	4				5		6	
Name of Agency and number of libraries in state		Are reports required?		Number sub-mitting reports	Funding sources identified: by specific tax source?		by amount derived?		If "No," is amount indicated?		Does Agency submit report?	
		Yes	No		Yes	No	Yes	No	Yes	No	Yes	No
Kentucky Dept. of Libraries	118	x		99		x		x	x		x	
Louisiana State Library	64	x		64	x		x				x	
Maine State Library	249	x		221		x	x		x		x	
Maryland Div. of State Library Services	24	x		24	x		x				x	
Massachusetts Bureau of Library Extension	385	x		365		x	x		x		x	
Michigan State Library	360	x		354	x		x		x		x	
Minnesota Office of Public Libraries	130	x		128	x		x		x		x	
Mississippi Library Commission	53	x		53	x		x				x	
Missouri State Library	140	x		135	x		x				x	
Montana State Library	76	x		76	x		x				x	
Nebraska Library Commission	269	x		260		x		x	x		x	
Nevada State Library	18	x		16 (av)	x		x				x	
New Hampshire State Library	231	x		228	x		x		x		x	
New Jersey State Library	333	x		329		x	x		x		x	
New Mexico State Library	36	x		36	x		x				x	

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES - STATE AGENCIES

1		2		3	4				5		6	
Name of Agency and number of libraries in state		Are reports required?		Number sub-mitting reports	Funding sources identified: by specific tax source?		by amount derived?		If "No," is amount indicated?		Does Agency submit report?	
		Yes	No		Yes	No	Yes	No	Yes	No	Yes	No
New York State Division of Library Development	704	x		704	x		x		x		x	
North Carolina Office of State Library of the Dept. of Art, Culture and History	327	x		68	x		x		x		x	
North Dakota State Library Commission	45	x		43	x		x		x		x	
Ohio State Library	251	x		251	x		x				x	
Oklahoma Dept. of Libraries	116	x		3/		x	x		x		x	
Oregon State Library	182	x		120		x	x		x		x	
Pennsylvania State Library	364	x		334	x		x		x		x	
Rhode Island Dept. of State Library Services	45	x		45		x		x	x		x	
South Carolina State Library	41	x		41	x		x		x		x	
South Dakota State Library Commission	104	x		102	x		x		x		x	
Tennessee State Library & Archives	225	x		225	x		x				x	
Texas State Library	388	x		388		x		x	x		x	

TABULATION OF FINANCIAL DATA FOR PUBLIC LIBRARIES - STATE AGENCIES

1		2		3	4				5		6	
Name of Agency and number of libraries in state		Are reports required?		Number submitting reports	Funding sources identified: by specific tax source?		by amount derived?		If "No," is amount indicated?		Does Agency submit report?	
		Yes	No		Yes	No	Yes	No	Yes	No	Yes	No
Utah State Library Commission	53	x		53	x		x		x		x	
Vermont Dept. of Libraries	219	4/ x		190	x		x				x	
Virginia State Library	87	x		87		x			x		x	
Washington State Library	89	x		77	x		x		x		x	
West Virginia Library Commission	84	x		77		x	x		x		x	
Wisconsin Dept. of Public Instruction, Div. for Library Services	334	x		95% to 100%		x		x	x		x	
Wyoming State Library	72	x		72	x		x		x		x	

1/ **Alabama:** St. Clair County has a countywide tax on beer; the proceeds are earmarked for public library support. Mobile County has a per capita appropriation for public library support. All other counties, municipalities, and the state allocate funds for public library support from the general fund. In a few cases county funds are supplemented by appropriations from the Board of Education funds.

2/ **Iowa:** If federal or state grants are made to them.

3/ **Oklahoma:** No figure given.

4/ **Vermont:** Are requested.